

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

April 30, 2020

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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 April 30, 2020, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and six 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
June 10, 2020

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

April 30, 2020

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 76,597
Temporary investments	4,388,899
Assessments receivable	212,366
Accounts receivable	697
Total Assets	<u>\$ 4,678,559</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 207,786
Deferred revenue	212,366
Total Liabilities	<u>420,152</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>4,258,407</u>
Total Equity	<u>4,258,407</u>
Total Liabilities and Equity	<u>\$ 4,678,559</u>

NORTH HOUSTON DISTRICT

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

Month and Six Months Ended April 30, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ 14,026	\$ 4,450,052	\$ 4,150,340
Penalties and interest	4,358	16,703	15,000
Interest	19	656	1,000
GBCC donations			5,000
GCP donations			10,000
Marketing and development		3,000	
TIRZ skate & bike park mgmt funds		1,020,000	1,250,000
Other		5	
Total Revenues	<u>18,403</u>	<u>5,490,416</u>	<u>5,431,340</u>
Expenditures			
Public safety/GSAT	66,491	393,203	910,726
Planning, operations & infrastruc	119,729	321,631	611,000
Field services	121,187	528,266	1,171,723
Skate Park	27,741	195,129	500,000
Bike Park	54,179	340,171	750,000
Marketing and public affairs	10,066	85,670	200,000
Greenspoint Community Partners			300
Program support services	113,710	733,356	1,456,611
Total Expenditures	<u>513,103</u>	<u>2,597,426</u>	<u>5,600,360</u>
Revenues Over (Under) Expenditures	(494,700)	2,892,990	(169,020)
Fund Balance - beginning	<u>4,753,107</u>	<u>1,365,417</u>	<u>1,365,417</u>
Fund Balance - Ending	<u>\$ 4,258,407</u>	<u>\$ 4,258,407</u>	<u>\$ 1,196,397</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Six Months Ended April 30, 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	\$ 207,704	\$ 418,726
Houston Police Department			
HPD Lease	16,000	96,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	4,795	27,843	50,000
Special Operations			
Private security contract	4,588	27,158	60,000
Community Crime Prevention Projects			
Crime prevention		500	15,000
Safety measures	5,521	33,127	110,000
Daily Operations and Maintenance			
Public safety patrol vehicle	141	871	5,000
Total Expenditures	<u>\$ 66,491</u>	<u>\$ 393,203</u>	<u>\$ 910,726</u>

NORTH HOUSTON DISTRICT

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

Month and Six Months Ended April 30, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$ 92,085	\$ 260,165	\$ 520,000
Facility renovations	27,644	41,466	60,000
GBCC project development		20,000	20,000
Departmental Support			
Planning/project management			10,000
Technical support			1,000
Total Expenditures	<u>\$ 119,729</u>	<u>\$ 321,631</u>	<u>\$ 611,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Six Months Ended April 30, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Wayfinding</u>			
Identity signage maintenance	\$	\$ 6,775	\$ 7,500
<u>Parks Management</u>			
Parks equipment & maintenance	27,399	70,010	162,200
Parks utilities - electricity	678	3,797	8,000
Parks utilities - water	2,044	13,809	65,000
Parks utilities - telephone	345	2,038	4,500
Supplies	239	1,317	3,000
Pest control	24	392	865
Parks maintenance	16,914	83,785	213,017
Janatorial services	800	4,800	9,600
<u>Clean and Green</u>			
Landscape maintenance	5,043	24,155	63,059
I-45/SHP Interchange Landscape	4,901	25,559	54,451
Intersection trash removal	4,096	26,625	50,316
Highway ROW edge/mow/trash	10,006	40,023	97,127
Irrigation repairs	9,126	18,481	30,000
Special projects	20,180	50,189	70,500
I-45/SHP interchange utilities	2,251	7,643	15,000
Graffiti removal	1,700	8,840	17,680
Code Enforcement	3,687	22,413	58,170
<u>TIRZ Maintenance Projects</u>			
TIRZ project utilities	1,655	17,484	43,194
TIRZ project maintenance	10,099	100,131	198,544
<u>Total Expenditures</u>	<u>\$ 121,187</u>	<u>\$ 528,266</u>	<u>\$ 1,171,723</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Six Months Ended April 30, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 4,792	\$ 46,530	\$ 187,100
Security staff	17,280	107,508	210,200
Landscaping maintenance	1,812	10,228	24,000
Litter & trash service	229	1,407	3,000
Janitorial	761	5,325	9,200
Supplies	297	2,907	4,500
Equipment repair		595	10,000
Electrical		6,096	25,000
Water	2,099	5,923	10,000
Miscellaneous services	471	8,610	17,000
Total Expenditures	<u>\$ 27,741</u>	<u>\$ 195,129</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Six Months Ended April 30, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Bike Park Operations</u>			
Management	\$ 19,773	\$ 108,819	\$ 186,500
Security staff	17,038	103,855	208,236
Landscaping maintenance	9,048	51,608	111,864
Litter & trash service	210	3,859	8,400
Janitorial	2,578	15,470	30,000
Supplies	433	9,691	20,000
Equipment repair		12,185	10,000
Electrical	1,929	14,724	85,000
Water		8,913	50,000
Miscellaneous services	3,170	11,047	40,000
Total Expenditures	<u>\$ 54,179</u>	<u>\$ 340,171</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Six Months Ended April 30, 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	\$	\$ 8,223	\$ 60,000
Advertising campaign	5,500	39,933	55,000
Promotional items		3,286	8,000
Departmental Support			
Project support costs	65	4,379	20,000
Communications			
News services	496	8,878	12,000
Publications/website	4,005	20,971	45,000
Total Expenditures	\$ 10,066	\$ 85,670	\$ 200,000

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Six Months Ended April 30, 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 Six Months Ended April 30, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Expenditures			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 65,010	\$ 451,724	\$ 860,000
Health benefits	7,568	45,110	103,000
Retirement	2,175	17,060	36,000
Purchased and Contracted Services			
Office rent	11,190	64,919	145,411
Telephones	1,305	7,793	15,000
IT and tech support	4,066	14,349	40,000
Assessment and collection fees	15,471	47,403	80,000
Property/Casualty Insurance	5,086	10,288	23,000
Accounting services	900	5,400	10,800
Audit fees		19,300	20,500
Payroll services	243	1,795	3,500
Bank charges	10	10	1,000
Legal	104	6,935	38,000
Other Operating Expenditures			
Travel and mileage	22	117	2,000
POA maintenance fees		2,078	2,100
Contingency reserve			5,000
Office Administration			
Copy machine	283	2,405	4,500
Postage meter	121	406	400
Equipment repairs		451	1,200
Office supplies	84	4,748	10,000
Postage and delivery		577	1,000
Printing and graphics			200
Staff training		2,025	12,000
Meetings	72	4,156	12,000
Furniture and fixtures		11,437	10,000
Memberships		12,870	20,000
Total Expenditures	<u>\$ 113,710</u>	<u>\$ 733,356</u>	<u>\$ 1,456,611</u>