

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

February 29, 2020

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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 February 29, 2020, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and four 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.

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

Sugar Land, Texas
April 8, 2020

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

February 29, 2020

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 78,078
Temporary investments	5,271,504
Assessments receivable	255,707
Accounts receivable	465
Total Assets	<u>\$ 5,605,754</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 179,956
Deferred revenue	255,707
Total Liabilities	<u>435,663</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>5,170,091</u>
Total Equity	<u>5,170,091</u>
Total Liabilities and Equity	<u>\$ 5,605,754</u>

NORTH HOUSTON DISTRICT

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

Month and Four Months Ended February 29, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ 143,631	\$ 4,419,626	\$ 4,150,340
Penalties and interest	6,390	10,685	15,000
Interest	207	483	1,000
GBCC donations			5,000
GCP donations			10,000
TIRZ skate & bike park mgmt fund:	520,000	1,020,000	1,250,000
Other	1	4	
Total Revenues	<u>670,229</u>	<u>5,450,798</u>	<u>5,431,340</u>
Expenditures			
Public safety/GSAT	65,224	276,196	910,726
Planning, operations & infrastruct	22,931	135,949	611,000
Field services	106,355	281,157	1,171,723
Skate Park	26,637	132,463	500,000
Bike Park	46,257	228,840	750,000
Marketing and public affairs	9,130	68,195	200,000
Greenspoint Community Partners			300
Program support services	113,831	523,324	1,456,611
Total Expenditures	<u>390,365</u>	<u>1,646,124</u>	<u>5,600,360</u>
Revenues Over (Under) Expenditures	279,864	3,804,674	(169,020)
Fund Balance - beginning	<u>4,890,227</u>	<u>1,365,417</u>	<u>1,365,417</u>
Fund Balance - Ending	<u>\$ 5,170,091</u>	<u>\$ 5,170,091</u>	<u>\$ 1,196,397</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Four Months Ended February 29, 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 \$	33,786	\$ 136,812	\$ 418,726
Houston Police Department			
HPD Lease	16,000	80,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	5,495	18,708	50,000
Special Operations			
Private security contract	4,292	17,982	60,000
Community Crime Prevention Projects			
Crime prevention			15,000
Safety measures	5,521	22,084	110,000
Daily Operations and Maintenance			
Public safety patrol vehicle	130	610	5,000
Total Expenditures	<u>\$ 65,224</u>	<u>\$ 276,196</u>	<u>\$ 910,726</u>

NORTH HOUSTON DISTRICT

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

Month and Four Months Ended February 29, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$ 22,931	\$ 115,949	\$ 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>\$ 22,931</u>	<u>\$ 135,949</u>	<u>\$ 611,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Four Months Ended February 29, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Wayfinding</u>			
Identity signage maintenance	\$ 3,200	\$ 6,775	\$ 7,500
<u>Parks Management</u>			
Parks equipment & maintenance	14,551	24,607	162,200
Parks utilities - electricity	815	2,785	8,000
Parks utilities - water	2,309	10,291	65,000
Parks utilities - telephone	344	1,348	4,500
Supplies	224	1,011	3,000
Pest control	148	344	865
Parks maintenance	15,310	39,927	213,017
Janatorial services	800	3,200	9,600
<u>Clean and Green</u>			
Landscape maintenance	3,517	14,068	63,059
I-45/SHP Interchange Landscape	3,657	9,961	54,451
Intersection trash removal	4,096	17,409	50,316
Highway ROW edge/mow/trash	5,003	20,012	97,127
Irrigation repairs		8,853	30,000
Special projects	23,369	27,064	70,500
I-45/SHP interchange utilities	(2,208)	4,329	15,000
Graffiti removal	1,360	5,780	17,680
Code Enforcement	2,092	13,198	58,170
<u>TIRZ Maintenance Projects</u>			
TIRZ project utilities	27,768	70,195	43,194
TIRZ project maintenance			198,544
<u>Total Expenditures</u>	<u>\$ 106,355</u>	<u>\$ 281,157</u>	<u>\$ 1,171,723</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Four Months Ended February 29, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 6,668	\$ 34,860	\$ 187,100
Security staff	16,704	72,372	210,200
Landscaping maintenance		5,673	24,000
Litter & trash service	235	946	3,000
Janitorial	761	3,043	9,200
Supplies	401	1,436	4,500
Equipment repair			10,000
Electrical	1,159	3,951	25,000
Water	233	2,875	10,000
Miscellaneous services	476	7,307	17,000
Total Expenditures	<u>\$ 26,637</u>	<u>\$ 132,463</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Four Months Ended February 29, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Bike Park Operations</u>			
Management	\$ 17,723	\$ 70,656	\$ 186,500
Security staff	17,763	67,972	208,236
Landscaping maintenance		32,592	111,864
Litter & trash service	322	3,025	8,400
Janitorial	2,578	10,313	30,000
Supplies	1,610	6,776	20,000
Equipment repair	2,750	12,185	10,000
Electrical	2,329	10,296	85,000
Water		8,060	50,000
Miscellaneous services	1,182	6,965	40,000
Total Expenditures	<u>\$ 46,257</u>	<u>\$ 228,840</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Four Months Ended February 29, 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	\$ 895	\$ 7,360	\$ 60,000
Advertising campaign	2,865	34,418	55,000
Promotional items	1,460	2,499	8,000
Departmental Support			
Project support costs	1,652	2,893	20,000
Communications			
News services	249	8,206	12,000
Publications/website	2,009	12,819	45,000
Total Expenditures	<u>\$ 9,130</u>	<u>\$ 68,195</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Four Months Ended February 29, 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 Four Months Ended February 29, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 65,002	\$ 321,746	\$ 860,000
Health benefits	7,495	30,033	103,000
Retirement	3,450	11,569	36,000
Purchased and Contracted Services			
Office rent	10,746	42,983	145,411
Telephones	1,061	5,203	15,000
IT and tech support	1,385	8,059	40,000
Assessment and collection fees		31,932	80,000
Property/Casualty Insurance		5,202	23,000
Accounting services	900	3,600	10,800
Audit fees	6,500	16,900	20,500
Payroll services	464	1,296	3,500
Bank charges			1,000
Legal	994	6,783	38,000
Other Operating Expenditures			
Travel and mileage	33	66	2,000
POA maintenance fees		2,078	2,100
Contingency reserve			5,000
Office Administration			
Copy machine	387	1,495	4,500
Postage meter	204	285	400
Equipment repairs			1,200
Office supplies	1,638	3,679	10,000
Postage and delivery		567	1,000
Printing and graphics			200
Staff training	1,695	2,025	12,000
Meetings	1,440	3,436	12,000
Furniture and fixtures	10,437	11,517	10,000
Memberships		12,870	20,000
Total Expenditures	<u>\$ 113,831</u>	<u>\$ 523,324</u>	<u>\$ 1,456,611</u>