

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

March 31, 2020

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Certified Public Accountants

8410 Highway 90A, Suite 150 | Sugar Land, Texas 77478

main: 346-772-2860 | fax: 346-772-2853

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 March 31, 2020, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and five 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
May 6, 2020

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

March 31, 2020

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 81,857
Temporary investments	4,875,485
Assessments receivable	237,666
Accounts receivable	3,830
Total Assets	<u>\$ 5,198,838</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 208,065
Deferred revenue	237,666
Total Liabilities	<u>445,731</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>4,753,107</u>
Total Equity	<u>4,753,107</u>
Total Liabilities and Equity	<u>\$ 5,198,838</u>

NORTH HOUSTON DISTRICT

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

Month and Five Months Ended March 31, 2020

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ 16,400	\$ 4,436,026	\$ 4,150,340
Penalties and interest	1,660	12,345	15,000
Interest	154	637	1,000
GBCC donations			5,000
GCP donations			10,000
Marketing and development	3,000	3,000	
TIRZ skate & bike park mgmt funds		1,020,000	1,250,000
Other	1	5	
Total Revenues	21,215	5,472,013	5,431,340
<u>Expenditures</u>			
Public safety/GSAT	50,516	326,712	910,726
Planning, operations & infrastruc	65,953	201,902	611,000
Field services	125,922	407,079	1,171,723
Skate Park	34,925	167,388	500,000
Bike Park	57,152	285,992	750,000
Marketing and public affairs	7,409	75,604	200,000
Greenspoint Community Partners			300
Program support services	96,322	619,646	1,456,611
Total Expenditures	438,199	2,084,323	5,600,360
Revenues Over (Under) Expenditures	(416,984)	3,387,690	(169,020)
Fund Balance - beginning	5,170,091	1,365,417	1,365,417
Fund Balance - Ending	\$ 4,753,107	\$ 4,753,107	\$ 1,196,397

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Five Months Ended March 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	\$ 172,258	\$ 418,726
Houston Police Department			
HPD Lease		80,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	4,340	23,048	50,000
Special Operations			
Private security contract	4,588	22,570	60,000
Community Crime Prevention Projects			
Crime prevention	500	500	15,000
Safety measures	5,522	27,606	110,000
Daily Operations and Maintenance			
Public safety patrol vehicle	120	730	5,000
Total Expenditures	<u>\$ 50,516</u>	<u>\$ 326,712</u>	<u>\$ 910,726</u>

NORTH HOUSTON DISTRICT

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

Month and Five Months Ended March 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	\$ 52,131	\$ 168,080	\$ 520,000
Facility renovations	13,822	13,822	60,000
GBCC project development		20,000	20,000
Departmental Support			
Planning/project management			10,000
Technical support			1,000
Total Expenditures	<u>\$ 65,953</u>	<u>\$ 201,902</u>	<u>\$ 611,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Five Months Ended March 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	\$	\$ 6,775	\$ 7,500
<u>Parks Management</u>			
Parks equipment & maintenance	18,004	42,611	162,200
Parks utilities - electricity	334	3,119	8,000
Parks utilities - water	1,474	11,765	65,000
Parks utilities - telephone	345	1,693	4,500
Supplies	67	1,078	3,000
Pest control	24	368	865
Parks maintenance	26,944	66,871	213,017
Janatorial services	800	4,000	9,600
<u>Clean and Green</u>			
Landscape maintenance	5,044	19,112	63,059
I-45/SHP Interchange Landscape	10,697	20,658	54,451
Intersection trash removal	5,120	22,529	50,316
Highway ROW edge/mow/trash	10,005	30,017	97,127
Irrigation repairs	502	9,355	30,000
Special projects	2,945	30,009	70,500
I-45/SHP interchange utilities	1,063	5,392	15,000
Graffiti removal	1,360	7,140	17,680
Code Enforcement	5,528	18,726	58,170
<u>TIRZ Maintenance Projects</u>			
TIRZ project utilities	(54,366)	15,829	43,194
TIRZ project maintenance	90,032	90,032	198,544
<u>Total Expenditures</u>	<u>\$ 125,922</u>	<u>\$ 407,079</u>	<u>\$ 1,171,723</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Five Months Ended March 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 6,878	\$ 41,738	\$ 187,100
Security staff	17,856	90,228	210,200
Landscaping maintenance	2,743	8,416	24,000
Litter & trash service	232	1,178	3,000
Janitorial	1,521	4,564	9,200
Supplies	1,174	2,610	4,500
Equipment repair	595	595	10,000
Electrical	2,145	6,096	25,000
Water	949	3,824	10,000
Miscellaneous services	832	8,139	17,000
Total Expenditures	<u>\$ 34,925</u>	<u>\$ 167,388</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Five Months Ended March 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	\$ 18,390	\$ 89,046	\$ 186,500
Security staff	18,845	86,817	208,236
Landscaping maintenance	9,968	42,560	111,864
Litter & trash service	624	3,649	8,400
Janitorial	2,579	12,892	30,000
Supplies	2,482	9,258	20,000
Equipment repair		12,185	10,000
Electrical	2,499	12,795	85,000
Water	853	8,913	50,000
Miscellaneous services	912	7,877	40,000
Total Expenditures	<u>\$ 57,152</u>	<u>\$ 285,992</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Five Months Ended March 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	\$ 863	\$ 8,223	\$ 60,000
Advertising campaign	15	34,433	55,000
Promotional items	787	3,286	8,000
Departmental Support			
Project support costs	1,421	4,314	20,000
Communications			
News services	176	8,382	12,000
Publications/website	4,147	16,966	45,000
Total Expenditures	<u>\$ 7,409</u>	<u>\$ 75,604</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Five Months Ended March 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 Five Months Ended March 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	\$ 64,968	\$ 386,714	\$ 860,000
Health benefits	7,509	37,542	103,000
Retirement	3,316	14,885	36,000
Purchased and Contracted Services			
Office rent	10,746	53,729	145,411
Telephones	1,285	6,488	15,000
IT and tech support	2,224	10,283	40,000
Assessment and collection fees		31,932	80,000
Property/Casualty Insurance		5,202	23,000
Accounting services	900	4,500	10,800
Audit fees	2,400	19,300	20,500
Payroll services	256	1,552	3,500
Bank charges			1,000
Legal	48	6,831	38,000
Other Operating Expenditures			
Travel and mileage	29	95	2,000
POA maintenance fees		2,078	2,100
Contingency reserve			5,000
Office Administration			
Copy machine	627	2,122	4,500
Postage meter		285	400
Equipment repairs	451	451	1,200
Office supplies	985	4,664	10,000
Postage and delivery	10	577	1,000
Printing and graphics			200
Staff training		2,025	12,000
Meetings	648	4,084	12,000
Furniture and fixtures	(80)	11,437	10,000
Memberships		12,870	20,000
Total Expenditures	<u>\$ 96,322</u>	<u>\$ 619,646</u>	<u>\$ 1,456,611</u>