

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

May 31, 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 May 31, 2020, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and seven 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
July 16, 2020

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

May 31, 2020

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 162,893
Temporary investments	3,953,225
Assessments receivable	194,319
Accounts receivable	881
Total Assets	<u>\$ 4,311,318</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 346,968
Deferred revenue	194,319
Total Liabilities	<u>541,287</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>3,770,031</u>
Total Equity	<u>3,770,031</u>
Total Liabilities and Equity	<u>\$ 4,311,318</u>

NORTH HOUSTON DISTRICT

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

Month and Seven Months Ended May 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (6,596)	\$ 4,443,456	\$ 4,150,340
Penalties and interest	1,821	18,524	15,000
Interest	18	674	1,000
GBCC donations	1,667	1,667	5,000
GCP donations			10,000
Marketing and development		3,000	
TIRZ skate & bike park mgmt fund:		1,020,000	1,250,000
Other	250	255	
Total Revenues	<u>(2,840)</u>	<u>5,487,576</u>	<u>5,431,340</u>
Expenditures			
Public safety/GSAT	67,012	460,215	910,726
Planning, operations & infrastruct	153,312	474,943	611,000
Field services	88,786	617,052	1,171,723
Skate Park	36,383	231,512	500,000
Bike Park	39,848	380,019	750,000
Marketing and public affairs	4,539	90,209	200,000
Greenspoint Community Partners	1,500	1,500	300
Program support services	94,156	827,512	1,456,611
Total Expenditures	<u>485,536</u>	<u>3,082,962</u>	<u>5,600,360</u>
Revenues Over (Under) Expenditures	(488,376)	2,404,614	(169,020)
Fund Balance - beginning	<u>4,258,407</u>	<u>1,365,417</u>	<u>1,365,417</u>
Fund Balance - Ending	<u>\$ 3,770,031</u>	<u>\$ 3,770,031</u>	<u>\$ 1,196,397</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Seven Months Ended May 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	\$ 243,150	\$ 418,726
Houston Police Department			
HPD Lease	16,000	112,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	5,215	33,058	50,000
Special Operations			
Private security contract	4,570	31,728	60,000
Community Crime Prevention Projects			
Crime prevention		500	15,000
Safety measures	5,669	38,796	110,000
Daily Operations and Maintenance			
Public safety patrol vehicle	112	983	5,000
Total Expenditures	<u>\$ 67,012</u>	<u>\$ 460,215</u>	<u>\$ 910,726</u>

NORTH HOUSTON DISTRICT

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

Month and Seven Months Ended May 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	\$ 139,490	\$ 399,655	\$ 520,000
Facility renovations	13,822	55,288	60,000
GBCC project development		20,000	20,000
Departmental Support			
Planning/project management			10,000
Technical support			1,000
Total Expenditures	<u>\$ 153,312</u>	<u>\$ 474,943</u>	<u>\$ 611,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Seven Months Ended May 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$	\$ 6,775	\$ 7,500
Parks Management			
Parks equipment & maintenance	13,698	83,708	162,200
Parks utilities - electricity	269	4,066	8,000
Parks utilities - water	4,574	18,383	65,000
Parks utilities - telephone	366	2,404	4,500
Supplies	597	1,914	3,000
Pest control	149	541	865
Parks maintenance	15,243	99,028	213,017
Janatorial services		4,800	9,600
Clean and Green			
Landscape maintenance	6,463	30,618	63,059
I-45/SHP Interchange Landscape	4,009	29,568	54,451
Intersection trash removal	4,096	30,721	50,316
Highway ROW edge/mow/trash	10,006	50,029	97,127
Irrigation repairs	6,080	24,561	30,000
Special projects	3,132	53,321	70,500
I-45/SHP interchange utilities	1,224	8,867	15,000
Graffiti removal	1,360	10,200	17,680
Code Enforcement	4,148	26,561	58,170
TIRZ Maintenance Projects			
TIRZ project utilities	2,295	19,779	43,194
TIRZ project maintenance	11,077	111,208	198,544
Total Expenditures	<u>\$ 88,786</u>	<u>\$ 617,052</u>	<u>\$ 1,171,723</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Seven Months Ended May 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 12,111	\$ 58,641	\$ 187,100
Security staff	18,144	125,652	210,200
Landscaping maintenance	1,812	12,040	24,000
Litter & trash service	47	1,454	3,000
Janitorial	761	6,086	9,200
Supplies	144	3,051	4,500
Equipment repair		595	10,000
Electrical	435	6,531	25,000
Water	2,440	8,363	10,000
Miscellaneous services	489	9,099	17,000
Total Expenditures	<u>\$ 36,383</u>	<u>\$ 231,512</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Seven Months Ended May 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	\$ 10,033	\$ 118,852	\$ 186,500
Security staff	17,668	121,523	208,236
Landscaping maintenance		51,608	111,864
Litter & trash service	27	3,886	8,400
Janitorial	2,578	18,048	30,000
Supplies	645	10,336	20,000
Equipment repair		12,185	10,000
Electrical	2,193	16,917	85,000
Water	4,719	13,632	50,000
Miscellaneous services	1,985	13,032	40,000
Total Expenditures	<u>\$ 39,848</u>	<u>\$ 380,019</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES MARKETING AND PUBLIC AFFAIRS

Month and Seven Months Ended May 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	\$ 2,500	\$ 10,723	\$ 60,000
Advertising campaign	10	39,943	55,000
Promotional items	1,924	5,210	8,000
Departmental Support			
Project support costs		4,379	20,000
Communications			
News services	105	8,983	12,000
Publications/website		20,971	45,000
Total Expenditures	<u>\$ 4,539</u>	<u>\$ 90,209</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Seven Months Ended May 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Funds Development			
Development resources	\$ 1,500	\$ 1,500	\$ 50
Memberships			250
Total Expenditures	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 300</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES - PROGRAM SUPPORT SERVICES

Month and Seven Months Ended May 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	\$ 65,043	\$ 516,767	\$ 860,000
Health benefits	7,439	52,549	103,000
Retirement	2,175	19,235	36,000
Purchased and Contracted Services			
Office rent	11,216	76,135	145,411
Telephones	1,321	9,114	15,000
IT and tech support	4,315	18,664	40,000
Assessment and collection fees		47,403	80,000
Property/Casualty Insurance		10,288	23,000
Accounting services	900	6,300	10,800
Audit fees		19,300	20,500
Payroll services	254	2,049	3,500
Bank charges		10	1,000
Legal	264	7,199	38,000
Other Operating Expenditures			
Travel and mileage		117	2,000
POA maintenance fees		2,078	2,100
Contingency reserve			5,000
Office Administration			
Copy machine	283	2,688	4,500
Postage meter	(163)	243	400
Equipment repairs		451	1,200
Office supplies	757	5,505	10,000
Postage and delivery		577	1,000
Printing and graphics			200
Staff training		2,025	12,000
Meetings	352	4,508	12,000
Furniture and fixtures		11,437	10,000
Memberships		12,870	20,000
Total Expenditures	<u>\$ 94,156</u>	<u>\$ 827,512</u>	<u>\$ 1,456,611</u>