

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

July 31, 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 July 31, 2020, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and nine 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".

Sugar Land, Texas
September 2, 2020

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

July 31, 2020

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 77,326
Temporary investments	2,751,851
Assessments receivable	177,179
Accounts receivable	1,377
Total Assets	\$ 3,007,733
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 130,639
Deferred revenue	177,179
Total Liabilities	307,818
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	2,699,915
Total Equity	2,699,915
Total Liabilities and Equity	\$ 3,007,733

NORTH HOUSTON DISTRICT

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

Month and Nine Months Ended July 31, 2020

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ (33,221)	\$ 4,182,380	\$ 4,150,340
Penalties and interest	(40)	20,274	15,000
Interest	14	705	1,000
GBCC donations		1,667	5,000
GCP donations	200	450	10,000
Marketing and development		3,000	
TIRZ skate & bike park mgmt fund:		1,020,000	1,250,000
Other		5	
Total Revenues	(33,047)	5,228,481	5,431,340
<u>Expenditures</u>			
Public safety/GSAT	62,362	588,080	910,726
Planning, operations & infrastruc	18,612	508,565	611,000
Field services	100,552	823,084	1,171,723
Skate Park	42,010	318,740	500,000
Bike Park	37,920	481,909	750,000
Marketing and public affairs	30,028	130,355	200,000
Greenspoint Community Partners		1,500	300
Program support services	114,837	1,041,750	1,456,611
Total Expenditures	406,321	3,893,983	5,600,360
Revenues Over (Under) Expenditures	(439,368)	1,334,498	(169,020)
Fund Balance - beginning	<u>3,139,283</u>	<u>1,365,417</u>	<u>1,365,417</u>
Fund Balance - Ending	<u>\$ 2,699,915</u>	<u>\$ 2,699,915</u>	<u>\$ 1,196,397</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Nine Months Ended July 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	\$ 314,042	\$ 418,726
Houston Police Department			
HPD Lease	16,000	144,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	4,361	41,248	50,000
Special Operations			
Private security contract		36,168	60,000
Community Crime Prevention Projects			
Crime prevention	1	501	15,000
Safety measures	6,350	50,934	110,000
Daily Operations and Maintenance			
Public safety patrol vehicle	204	1,187	5,000
Total Expenditures	<u>\$ 62,362</u>	<u>\$ 588,080</u>	<u>\$ 910,726</u>

NORTH HOUSTON DISTRICT
SCHEDULE OF EXPENDITURES
PLANNING, OPERATIONS AND INFRASTRUCTURE
Month and Nine Months Ended July 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	\$ 17,232	\$ 431,897	\$ 520,000
Facility renovations	1,380	56,668	60,000
GBCC project development		20,000	20,000
Departmental Support			
Planning/project management			10,000
Technical support			1,000
Total Expenditures	<u>\$ 18,612</u>	<u>\$ 508,565</u>	<u>\$ 611,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Nine Months Ended July 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$ 1,850	\$ 3,299	\$ 7,500
Parks Management			
Parks equipment & maintenance	5,180	117,250	162,200
Parks utilities - electricity	276	4,821	8,000
Parks utilities - water	10,430	34,458	65,000
Parks utilities - telephone	958	3,362	4,500
Supplies	190	2,238	3,000
Pest control		541	865
Parks maintenance	14,901	134,185	213,017
Janatorial services	400	5,600	9,600
Clean and Green			
Landscape maintenance	6,462	43,542	63,059
I-45/SHP Interchange Landscape	4,008	39,431	54,451
Intersection trash removal	4,097	39,938	50,316
Highway ROW edge/mow/trash	10,005	70,040	97,127
Irrigation repairs		29,928	30,000
Special projects	2,936	57,097	70,500
I-45/SHP interchange utilities	3,255	14,477	15,000
Graffiti removal	1,700	13,260	17,680
Code Enforcement	4,174	35,073	58,170
TIRZ Maintenance Projects			
TIRZ project utilities	5,094	27,413	43,194
TIRZ project maintenance	24,636	147,131	198,544
Total Expenditures	\$ 100,552	\$ 823,084	\$ 1,171,723

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Nine Months Ended July 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 15,380	\$ 86,822	\$ 187,100
Security staff	18,144	161,076	210,200
Landscaping maintenance	1,812	15,664	24,000
Litter & trash service	221	1,995	3,000
Janitorial	760	7,607	9,200
Supplies	333	5,148	4,500
Equipment repair		595	10,000
Electrical	2,392	9,862	25,000
Water	1,234	11,684	10,000
Miscellaneous services	1,734	18,287	17,000
Total Expenditures	<u>\$ 42,010</u>	<u>\$ 318,740</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Nine Months Ended July 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Bike Park Operations			
Management	\$ 10,249	\$ 139,653	\$ 186,500
Security staff	17,612	155,988	208,236
Landscaping maintenance		67,904	111,864
Litter & trash service	318	4,681	8,400
Janitorial	2,578	23,205	30,000
Supplies	864	13,182	20,000
Equipment repair		26,235	10,000
Electrical	5,152	22,069	85,000
Water		13,632	50,000
Miscellaneous services	1,147	15,360	40,000
Total Expenditures	<u>\$ 37,920</u>	<u>\$ 481,909</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Nine Months Ended July 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	\$ 24,999	\$ 36,472	\$ 60,000
Advertising campaign		47,719	55,000
Promotional items	821	6,031	8,000
Departmental Support			
Project support costs	131	5,710	20,000
Communications			
News services	483	9,858	12,000
Publications/website	3,594	24,565	45,000
Total Expenditures	<u>\$ 30,028</u>	<u>\$ 130,355</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Nine Months Ended July 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	\$ 50
Memberships			250
Total Expenditures	<u>\$</u>	<u>\$ 1,500</u>	<u>\$ 300</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES - PROGRAM SUPPORT SERVICES

Month and Nine Months Ended July 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	\$ 64,955	\$ 648,375	\$ 860,000
Health benefits	7,534	67,681	103,000
Retirement	2,082	23,491	36,000
Purchased and Contracted Services			
Office rent	11,203	98,542	145,411
Telephones	1,325	11,759	15,000
IT and tech support	2,265	24,852	40,000
Assessment and collection fees	14,742	62,145	80,000
Property/Casualty Insurance	5,213	17,684	23,000
Accounting services	900	8,100	10,800
Audit fees		19,300	20,500
Payroll services	249	2,536	3,500
Bank charges		10	1,000
Legal	3,106	11,040	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	292	3,265	4,500
Postage meter		243	400
Equipment repairs		451	1,200
Office supplies	554	7,312	10,000
Postage and delivery		620	1,000
Printing and graphics			200
Staff training	490	2,543	12,000
Meetings	(73)	4,530	12,000
Furniture and fixtures		11,437	10,000
Memberships		13,639	20,000
Total Expenditures	<u>\$ 114,837</u>	<u>\$ 1,041,750</u>	<u>\$ 1,456,611</u>