

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

June 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 June 30, 2020, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and eight 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
August 5, 2020

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

June 30, 2020

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 101,708
Temporary investments	3,193,616
Assessments receivable	178,343
Accounts receivable	532
Total Assets	<u>\$ 3,474,199</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 156,573
Deferred revenue	178,343
Total Liabilities	<u>334,916</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>3,139,283</u>
Total Equity	<u>3,139,283</u>
Total Liabilities and Equity	<u>\$ 3,474,199</u>

NORTH HOUSTON DISTRICT

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

Month and Eight Months Ended June 30, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (227,855)	\$ 4,215,601	\$ 4,150,340
Penalties and interest	1,790	20,314	15,000
Interest	17	691	1,000
GBCC donations		1,667	5,000
GCP donations			10,000
Marketing and development		3,000	
TIRZ skate & bike park mgmt funds		1,020,000	1,250,000
Other		255	
Total Revenues	<u>(226,048)</u>	<u>5,261,528</u>	<u>5,431,340</u>
Expenditures			
Public safety/GSAT	65,503	525,718	910,726
Planning, operations & infrastruc	15,010	489,953	611,000
Field services	105,480	722,532	1,171,723
Skate Park	45,218	276,730	500,000
Bike Park	63,970	443,989	750,000
Marketing and public affairs	10,118	100,327	200,000
Greenspoint Community Partners		1,500	300
Program support services	99,401	926,913	1,456,611
Total Expenditures	<u>404,700</u>	<u>3,487,662</u>	<u>5,600,360</u>
Revenues Over (Under) Expenditures	(630,748)	1,773,866	(169,020)
Fund Balance - beginning	<u>3,770,031</u>	<u>1,365,417</u>	<u>1,365,417</u>
Fund Balance - Ending	<u>\$ 3,139,283</u>	<u>\$ 3,139,283</u>	<u>\$ 1,196,397</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Eight Months Ended June 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	\$ 278,596	\$ 418,726
Houston Police Department			
HPD Lease	16,000	128,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	3,829	36,887	50,000
Special Operations			
Private security contract	4,440	36,168	60,000
Community Crime Prevention Projects			
Crime prevention		500	15,000
Safety measures	5,788	44,584	110,000
Daily Operations and Maintenance			
Public safety patrol vehicle		983	5,000
Total Expenditures	<u>\$ 65,503</u>	<u>\$ 525,718</u>	<u>\$ 910,726</u>

NORTH HOUSTON DISTRICT

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

Month and Eight Months Ended June 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	\$ 15,010	\$ 414,665	\$ 520,000
Facility renovations		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>\$ 15,010</u>	<u>\$ 489,953</u>	<u>\$ 611,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Eight Months Ended June 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	\$ (5,326)	\$ 1,449	\$ 7,500
<u>Parks Management</u>			
Parks equipment & maintenance	28,362	112,070	162,200
Parks utilities - electricity	479	4,545	8,000
Parks utilities - water	5,645	24,028	65,000
Parks utilities - telephone		2,404	4,500
Supplies	134	2,048	3,000
Pest control		541	865
Parks maintenance	20,256	119,284	213,017
Janatorial services	400	5,200	9,600
<u>Clean and Green</u>			
Landscape maintenance	6,462	37,080	63,059
I-45/SHP Interchange Landscape	5,855	35,423	54,451
Intersection trash removal	5,120	35,841	50,316
Highway ROW edge/mow/trash	10,006	60,035	97,127
Irrigation repairs	5,367	29,928	30,000
Special projects	840	54,161	70,500
I-45/SHP interchange utilities	2,355	11,222	15,000
Graffiti removal	1,360	11,560	17,680
Code Enforcement	4,338	30,899	58,170
<u>TIRZ Maintenance Projects</u>			
TIRZ project utilities	2,540	22,319	43,194
TIRZ project maintenance	11,287	122,495	198,544
<u>Total Expenditures</u>	<u>\$ 105,480</u>	<u>\$ 722,532</u>	<u>\$ 1,171,723</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Eight Months Ended June 30, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 12,801	\$ 71,442	\$ 187,100
Security staff	17,280	142,932	210,200
Landscaping maintenance	1,812	13,852	24,000
Litter & trash service	320	1,774	3,000
Janitorial	761	6,847	9,200
Supplies	1,764	4,815	4,500
Equipment repair		595	10,000
Electrical	939	7,470	25,000
Water	2,087	10,450	10,000
Miscellaneous services	7,454	16,553	17,000
Total Expenditures	<u>\$ 45,218</u>	<u>\$ 276,730</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Eight Months Ended June 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	\$ 10,552	\$ 129,404	\$ 186,500
Security staff	16,853	138,376	208,236
Landscaping maintenance	16,296	67,904	111,864
Litter & trash service	477	4,363	8,400
Janitorial	2,579	20,627	30,000
Supplies	1,982	12,318	20,000
Equipment repair	14,050	26,235	10,000
Electrical		16,917	85,000
Water		13,632	50,000
Miscellaneous services	1,181	14,213	40,000
Total Expenditures	<u>\$ 63,970</u>	<u>\$ 443,989</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Eight Months Ended June 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	\$ 750	\$ 11,473	\$ 60,000
Advertising campaign	7,776	47,719	55,000
Promotional items		5,210	8,000
Departmental Support			
Project support costs	1,200	5,579	20,000
Communications			
News services	392	9,375	12,000
Publications/website		20,971	45,000
Total Expenditures	<u>\$ 10,118</u>	<u>\$ 100,327</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Eight Months Ended June 30, 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 Eight Months Ended June 30, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 66,653	\$ 583,420	\$ 860,000
Health benefits	7,598	60,147	103,000
Retirement	2,174	21,409	36,000
Purchased and Contracted Services			
Office rent	11,204	87,339	145,411
Telephones	1,320	10,434	15,000
IT and tech support	3,923	22,587	40,000
Assessment and collection fees		47,403	80,000
Property/Casualty Insurance	2,183	12,471	23,000
Accounting services	900	7,200	10,800
Audit fees		19,300	20,500
Payroll services	238	2,287	3,500
Bank charges		10	1,000
Legal	735	7,934	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	285	2,973	4,500
Postage meter		243	400
Equipment repairs		451	1,200
Office supplies	1,253	6,758	10,000
Postage and delivery	43	620	1,000
Printing and graphics			200
Staff training	28	2,053	12,000
Meetings	95	4,603	12,000
Furniture and fixtures		11,437	10,000
Memberships	769	13,639	20,000
Total Expenditures	<u>\$ 99,401</u>	<u>\$ 926,913</u>	<u>\$ 1,456,611</u>