

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**September 30, 2019**

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## **C O N T E N T S**

	<b><u>Page</u></b>
<b>Accountants' Compilation Report</b>	1
<b><u>FINANCIAL STATEMENTS</u></b>	
Balance Sheet – All Governmental Fund Types	3
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual - General Fund	4
<b><u>SUPPLEMENTAL SCHEDULES</u></b>	
Schedule of Expenditures – Public Safety/GSAT	6
Schedule of Expenditures – Planning, Operations and Infrastructure	7
Schedule of Expenditures – Skate Park	8
Schedule of Expenditures – Bike Park	9
Schedule of Expenditures – Marketing and Public Affairs	10
Schedule of Expenditures – Greenspoint Community Partners	11
Schedule of Expenditures – Program Support Services	12

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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 September 30, 2019, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and eleven 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 6-12 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 &amp; Co. LLP". The signature is written in a cursive, flowing style.

Sugar Land, Texas  
November 6, 2019

**COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

## **BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES**

**September 30, 2019**

	<b><u>General Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 326,770
Temporary investments	2,389,509
Assessments receivable	52,259
Accounts receivable	442
<b>Total Assets</b>	<b><u>\$ 2,768,980</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 313,206
Deferred revenue	52,259
<b>Total Liabilities</b>	<b><u>365,465</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	<u>2,403,515</u>
<b>Total Equity</b>	<b><u>2,403,515</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 2,768,980</u></b>

# NORTH HOUSTON DISTRICT

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

Month and Eleven Months Ended September 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b>Revenues</b>			
Assessments	\$ 41,511	\$ 4,116,950	\$ 3,723,790
Penalties and interest	19,014	44,331	10,000
Interest	123	1,342	1,000
GBCC donations		3,156	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	500,000
Other	1	9,003	15,000
<b>Total Revenues</b>	<u>60,649</u>	<u>5,424,782</u>	<u>4,254,790</u>
<b>Expenditures</b>			
Public safety/GSAT	108,414	767,173	863,480
Planning, operations & infrastruct	153,982	1,254,881	1,532,744
Skate Park	60,815	449,352	500,000
Bike Park	44,709	67,346	190,000
Marketing and public affairs	5,953	140,188	195,000
Greenspoint Community Partners			300
Program support services	97,042	1,251,963	1,449,190
<b>Total Expenditures</b>	<u>470,915</u>	<u>3,930,903</u>	<u>4,730,714</u>
<b>Revenues Over (Under) Expenditures</b>	(410,266)	1,493,879	(475,924)
Fund Balance - beginning	<u>2,813,781</u>	<u>909,636</u>	<u>909,636</u>
<b>Fund Balance - Ending</b>	<u>\$ 2,403,515</u>	<u>\$ 2,403,515</u>	<u>\$ 433,712</u>

**SUPPLEMENTAL SCHEDULES**

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

### Month and Eleven Months Ended September 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b><u>Direct Expenditures</u></b>			
<b>Harris County Sheriff's Department</b>			
Harris Co Proactive Taskforce \$	33,790	\$ 371,686	\$ 405,480
<b>Houston Police Department</b>			
HPD Lease	16,000	192,000	192,000
HPD Bike patrol	12,086	27,014	60,000
HPD off-duty program	4,463	44,144	50,000
<b>Special Operations</b>			
Private security contract	4,421	50,061	60,000
<b>Community Crime Prevention Projects</b>			
Crime prevention	4,348	9,436	15,000
Safety measures	33,127	38,988	45,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	179	33,844	36,000
<b>Total Expenditures</b>	<u>\$ 108,414</u>	<u>\$ 767,173</u>	<u>\$ 863,480</u>



# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

### Month and Eleven Months Ended September 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b>Direct Expenditures</b>			
<b>Capital/Special Projects</b>			
Wayfinding design & construct	\$	\$ 80,295	\$ 270,000
Livable centers		46,350	42,000
Land use & demographic study		15,500	15,500
Wussow Park restrooms renovate	23,825	23,825	30,000
GBCC project development		30,000	30,000
STEP trail construction		12,475	
<b>Transportation/Mobility</b>			
Transportation initiatives			500
<b>Departmental Support</b>			
Planning/project management			10,000
Technical support			2,000
Professional development			
<b>Wayfinding</b>			
Identity signage maintenance		4,350	10,000
<b>Parks Management</b>			
Parks equipment & maintenance	2,276	118,738	140,600
Parks utilities - electricity	1,155	7,409	8,000
Parks utilities - water	9,868	64,986	75,000
Parks utilities - telephone	325	3,789	4,500
Supplies	352	3,153	1,500
Pest control	72	805	865
Parks maintenance	37,710	193,752	213,665
Janatorial services	800	8,800	9,600
<b>Clean and Green</b>			
Landscape maintenance	10,928	52,732	62,725
I-45/SHP Interchange Landscape	10,544	49,889	55,714
Intersection trash removal	7,741	44,398	50,317
Highway ROW edge/mow/trash	19,426	87,273	97,127
Irrigation repairs		22,774	30,000
Special projects		65,260	56,000
I-45/SHP interchange utilities	2,635	18,173	17,000
Graffiti removal	1,360	14,620	17,680
Code Enforcement	2,332	56,374	68,540
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	22,633	229,161	53,000
TIRZ project maintenance			160,911
<b>Total Expenditures</b>	<u>\$ 153,982</u>	<u>\$ 1,254,881</u>	<u>\$ 1,532,744</u>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **SKATE PARK**

**Month and Eleven Months Ended September 30, 2019**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Direct Expenditures</u></b>			
<b><u>Skate Park Operations</u></b>			
Management	\$ 17,627	\$ 179,561	\$ 195,000
Security staff	35,508	187,417	210,200
Landscaping maintenance	2,044	21,088	24,000
Litter & trash service	468	2,556	2,100
Janitorial	761	8,368	9,200
Supplies	1,185	4,746	4,000
Equipment repair			10,000
Electrical	2,302	16,045	18,500
Water	675	15,331	10,000
Miscellaneous services	245	14,240	17,000
Contingency			
<b><u>Total Expenditures</u></b>	<b><u>\$ 60,815</u></b>	<b><u>\$ 449,352</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **BIKE PARK**

### **Month and Eleven Months Ended September 30, 2019**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Direct Expenditures</u></b>			
<b><u>Bike Park Operations</u></b>			
Management	\$ 8,259	\$ 11,389	\$ 50,000
Security staff	16,299	26,252	53,000
Landscaping maintenance	8,148	8,148	26,000
Litter & trash service	333	2,925	2,100
Janitorial	3,580	3,580	7,500
Supplies	2,024	8,280	5,000
Equipment repair			2,500
Electrical	3,559	4,265	21,400
Water			12,500
Miscellaneous services	2,507	2,507	10,000
Contingency			
<b><u>Total Expenditures</u></b>	<b><u>\$ 44,709</u></b>	<b><u>\$ 67,346</u></b>	<b><u>\$ 190,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **MARKETING AND PUBLIC AFFAIRS**

### **Month and Eleven Months Ended September 30, 2019**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Direct Expenditures</u></b>			
<b>Marketing and Business Development</b>			
Sponsorships and events	\$ 2,436	\$ 37,967	\$ 60,000
Advertising campaign	6	57,586	50,000
<b>Departmental Support</b>			
Project support costs		9,769	8,000
<b>Communications</b>			
News services	73	7,255	12,000
Publications/website	2,343	16,408	45,000
Public relations/publicity	1,095	11,203	20,000
<b>Total Expenditures</b>	<b><u>\$ 5,953</u></b>	<b><u>\$ 140,188</u></b>	<b><u>\$ 195,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **GREENSPPOINT COMMUNITY PARTNERS**

### **Month and Eleven Months Ended September 30, 2019**

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

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES - PROGRAM SUPPORT SERVICES**

### **Month and Eleven Months Ended September 30, 2019**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Expenditures</u></b>			
<b>Direct Expenditures:</b>			
<b>Personnel Services</b>			
Salaries and taxes	\$ 62,844	\$ 761,768	\$ 842,100
Health benefits	8,055	87,330	113,550
Retirement	1,882	25,378	33,000
<b>Purchased and Contracted Services</b>			
Office rent	11,392	124,019	139,440
Telephones	1,296	14,277	16,000
IT and tech support	3,460	39,678	45,000
Assessment and collection fees		61,765	85,000
Property/Casualty Insurance		16,069	23,000
Accounting services	900	9,900	10,800
Audit fees		19,300	20,500
Payroll services	265	2,794	2,900
Bank charges			1,000
Legal	2,593	25,523	38,000
Advocacy: Local/State/Federal		5,000	5,000
<b>Other Operating Expenditures</b>			
Travel and mileage	122	2,795	2,000
POA maintenance fees		2,078	2,100
Contingency reserve			5,000
<b>Office Administration</b>			
Copy machine	388	3,946	4,700
Postage meter		324	400
Equipment repairs		705	1,000
Office supplies	648	8,131	10,000
Postage and delivery	513	611	1,500
Printing and graphics		48	200
Staff training	1,416	3,973	12,000
Meetings	1,268	7,127	10,000
Furniture and fixtures		9,990	10,000
Memberships		19,434	15,000
<b>Total Expenditures</b>	<b><u>\$ 97,042</u></b>	<b><u>\$ 1,251,963</u></b>	<b><u>\$ 1,449,190</u></b>