

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

April 30, 2021

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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 April 30, 2021, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and six 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". The signature is written in a cursive, flowing style.

Sugar Land, Texas
June 9, 2021

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

April 30, 2021

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 95,372
Temporary investments	4,972,311
Assessments receivable	368,433
Accounts receivable	2,290
Total Assets	\$ 5,438,406
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 176,505
Deferred revenue	368,433
Total Liabilities	544,938
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	4,893,468
Total Equity	4,893,468
Total Liabilities and Equity	\$ 5,438,406

NORTH HOUSTON DISTRICT

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

Month and Six Months Ended April 30, 2021

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ 141,091	\$ 4,835,948	\$ 4,242,760
Penalties and interest	9,451	55,197	15,000
Interest	22	94	1,000
GCP Donations		4,005	
GBCC donations		1,205	5,000
TIRZ skate & bike park mgmt fund		1,250,000	1,250,000
Other		1	
Total Revenues	<u>150,564</u>	<u>6,146,450</u>	<u>5,513,760</u>
<u>Expenditures</u>			
Public safety/GSAT	60,424	384,288	924,000
Planning, operations & infrastruc	86,223	265,668	575,000
Field services	87,700	507,056	1,175,000
Skate Park	42,880	274,766	500,000
Bike Park	65,060	310,531	750,000
Marketing and public affairs	6,479	75,473	245,000
Greenspoint Community Partners			300
Program support services	117,524	749,197	1,512,639
Total Expenditures	<u>466,290</u>	<u>2,566,979</u>	<u>5,681,939</u>
Revenues Over (Under) Expenditures	(315,726)	3,579,471	(168,179)
Fund Balance - beginning	<u>5,209,194</u>	<u>1,313,997</u>	<u>1,313,997</u>
Fund Balance - Ending	<u>\$ 4,893,468</u>	<u>\$ 4,893,468</u>	<u>\$ 1,145,818</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Six Months Ended April 30, 2021

	<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 \$	36,332	\$ 215,329	\$ 433,000
Houston Police Department			
HPD Lease	16,000	96,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	3,570	23,188	50,000
Special Operations			
Private security contract	4,403	26,733	60,000
Community Crime Prevention Projects			
Crime prevention		(417)	15,000
Safety measures		22,639	110,000
Daily Operations and Maintenance			
Public safety patrol vehicle	119	816	4,000
Total Expenditures	<u>\$ 60,424</u>	<u>\$ 384,288</u>	<u>\$ 924,000</u>

NORTH HOUSTON DISTRICT
SCHEDULE OF EXPENDITURES
PLANNING, OPERATIONS AND INFRASTRUCTURE
Month and Six Months Ended April 30, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Capital/Special Projects</u>			
Wayfinding design & construct	\$ 86,223	\$ 245,668	\$ 463,500
Livable centers			41,500
GBCC project development		20,000	20,000
<u>Departmental Support</u>			
Planning/project management			50,000
Total Expenditures	<u>\$ 86,223</u>	<u>\$ 265,668</u>	<u>\$ 575,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Six Months Ended April 30, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$	\$ 9,675	\$ 10,000
Parks Management			
Parks equipment & maintenance	7,744	43,968	165,653
Parks utilities - electricity	828	4,724	7,000
Parks utilities - water	3,668	29,037	65,000
Parks utilities - telephone	447	2,319	5,000
Supplies	156	1,020	3,000
Pest control		255	865
Parks maintenance	16,914	88,800	178,214
Janatorial services	800	4,800	14,400
Clean and Green			
Landscape maintenance	5,043	24,155	59,559
I-45/SHP Interchange Landscape	4,901	25,559	53,824
Intersection trash removal	4,096	26,625	53,252
Highway ROW edge/mow/trash	10,006	40,023	100,058
Irrigation repairs		5,815	40,000
Special projects	5,000	41,786	70,500
I-45/SHP interchange utilities	1,169	8,299	15,000
Graffiti removal	3,090	9,890	17,680
Code Enforcement	4,371	20,350	55,510
Gateway landscape maintenance	1,361	13,542	21,485
Gateway electricity	23	85	2,000
Gateway water	75	4,104	6,000
TIRZ Maintenance Projects			
TIRZ project utilities	2,765	24,252	40,000
TIRZ project maintenance	15,243	77,973	191,000
Total Expenditures	\$ 87,700	\$ 507,056	\$ 1,175,000

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Six Months Ended April 30, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 17,793	\$ 111,384	\$ 186,000
Security staff	17,280	104,172	210,200
Landscaping maintenance	1,812	10,872	24,000
Litter & trash service	774	2,346	3,000
Janitorial	760	4,617	9,200
Supplies	877	3,095	5,000
Equipment repair		11,633	10,000
Electrical	2,307	7,806	20,000
Water	177	3,392	15,000
Miscellaneous services	1,100	15,449	17,600
Total Expenditures	<u>\$ 42,880</u>	<u>\$ 274,766</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Six Months Ended April 30, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Bike Park Operations			
Management	\$ 12,742	\$ 74,528	\$ 201,000
Security staff	16,705	102,360	208,236
Landscaping maintenance	8,148	49,638	111,864
Litter & trash service	369	4,398	8,400
Janitorial	2,579	12,892	33,500
Supplies	871	6,012	20,000
Equipment repair	13,300	17,300	30,000
Electrical	4,249	13,735	57,000
Water		12,638	50,000
Miscellaneous services	6,097	17,030	30,000
Total Expenditures	<u>\$ 65,060</u>	<u>\$ 310,531</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Six Months Ended April 30, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Marketing and Business Development			
Sponsorships and events	\$	\$ 10,750	\$ 60,000
Advertising campaign	32	45,054	55,000
Promotional items	1,394	1,675	8,000
Departmental Support			
Project support costs	3,500	6,584	65,000
Communications			
News services	1,553	9,040	12,000
Publications/website		2,370	45,000
Total Expenditures	<u>\$ 6,479</u>	<u>\$ 75,473</u>	<u>\$ 245,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Six Months Ended April 30, 2021

	<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 Six Months Ended April 30, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 66,885	\$ 466,211	\$ 911,000
Health benefits	8,305	50,253	114,000
Retirement	3,675	17,585	35,000
Purchased and Contracted Services			
Office rent	12,514	63,772	139,439
Telephones	1,329	8,216	17,000
IT and tech support	2,550	13,067	35,000
Assessment and collection fees	13,383	44,380	80,000
Property/Casualty Insurance	5,534	15,795	24,000
Accounting services	900	5,400	10,800
Audit fees		19,300	20,500
HR support		900	15,000
Payroll services	262	1,983	3,500
Bank charges		348	1,000
Legal	734	11,505	35,000
Advocacy: Local/State/Fed		5,000	5,000
Other Operating Expenditures			
Travel and mileage		20	2,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	316	2,054	4,500
Postage meter		162	400
Equipment repairs		604	1,200
Office supplies	422	3,034	10,000
Postage and delivery	25	571	1,000
Printing and graphics			200
Staff training		499	10,000
Meetings	471	2,266	10,000
Furniture and fixtures		271	10,000
Memberships	219	13,923	15,000
Total Expenditures	<u>\$ 117,524</u>	<u>\$ 749,197</u>	<u>\$ 1,512,639</u>