

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**February 28, 2021**

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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 February 28, 2021, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and four 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 &amp; Co. LLP".

Sugar Land, Texas  
April 8, 2021

## **COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

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

**February 28, 2021**

	<b><u>General</u></b> <b><u>Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 92,014
Temporary investments	5,675,056
Assessments receivable	640,103
Accounts receivable	1,683
<b>Total Assets</b>	<b>\$ 6,408,856</b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 133,557
Deferred revenue	640,103
<b>Total Liabilities</b>	<b>773,660</b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	5,635,196
<b>Total Equity</b>	<b>5,635,196</b>
<b>Total Liabilities and Equity</b>	<b>\$ 6,408,856</b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Four Months Ended February 28, 2021**

	<b>Current Month</b>	<b>Year to Date</b>	<b>Annual Budget</b>
<b><u>Revenues</u></b>			
Assessments	\$ 138,479	\$ 4,648,034	\$ 4,242,760
Penalties and interest	7,534	39,642	15,000
Interest	21	47	1,000
GCP Donations		4,000	
GBCC donations		598	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other			
<b>Total Revenues</b>	<u>146,034</u>	<u>5,942,321</u>	<u>5,513,760</u>
<b><u>Expenditures</u></b>			
Public safety/GSAT	59,517	257,726	924,000
Planning, operations & infrastruc	23,212	122,118	525,000
Field services	79,909	298,312	1,175,000
Skate Park	22,440	172,965	500,000
Bike Park	44,172	176,069	750,000
Marketing and public affairs	4,991	61,939	200,000
Greenspoint Community Partners			300
Program support services	101,290	531,993	1,512,639
<b>Total Expenditures</b>	<u>335,531</u>	<u>1,621,122</u>	<u>5,586,939</u>
<b>Revenues Over (Under) Expenditures</b>	(189,497)	4,321,199	(73,179)
Fund Balance - beginning	<u>5,824,693</u>	<u>1,313,997</u>	<u>1,313,997</u>
<b>Fund Balance - Ending</b>	<u>\$ 5,635,196</u>	<u>\$ 5,635,196</u>	<u>\$ 1,240,818</u>

## **SUPPLEMENTAL SCHEDULES**

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **PUBLIC SAFETY/GSAT**

**Month and Four Months Ended February 28, 2021**

	<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>Harris County Sheriff's Department</b>			
Harris Co Proactive Taskforce \$	35,446	\$ 141,779	\$ 433,000
<b>Houston Police Department</b>			
HPD Lease	16,000	64,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	3,745	16,170	50,000
<b>Special Operations</b>			
Private security contract	4,125	13,209	60,000
<b>Community Crime Prevention Projects</b>			
Crime prevention	83	(417)	15,000
Safety measures		22,355	110,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	118	630	4,000
<b>Total Expenditures</b>	<b><u>\$ 59,517</u></b>	<b><u>\$ 257,726</u></b>	<b><u>\$ 924,000</u></b>



# **NORTH HOUSTON DISTRICT**

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

### **Month and Four Months Ended February 28, 2021**

	<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>Capital/Special Projects</b>			
Wayfinding design & construct	\$ 23,212	\$ 102,118	\$ 463,500
Livable centers			41,500
GBCC project development		20,000	20,000
<b>Total Expenditures</b>	<b><u>\$ 23,212</u></b>	<b><u>\$ 122,118</u></b>	<b><u>\$ 525,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

**Month and Four Months Ended February 28, 2021**

	<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>Wayfinding</u></b>			
Identity signage maintenance	\$ 7,950	\$ 9,425	\$ 10,000
<b><u>Parks Management</u></b>			
Parks equipment & maintenance	14,062	27,452	165,653
Parks utilities - electricity	1,036	2,349	7,000
Parks utilities - water	1,962	21,384	65,000
Parks utilities - telephone	370	1,503	5,000
Supplies	156	707	3,000
Pest control	131	255	865
Parks maintenance	12,974	44,942	178,214
Janatorial services	800	3,200	14,400
<b><u>Clean and Green</u></b>			
Landscape maintenance	3,517	14,068	59,559
I-45/SHP Interchange Landscape	3,657	9,961	53,824
Intersection trash removal	4,096	17,409	53,252
Highway ROW edge/mow/trash	5,003	20,012	100,058
Irrigation repairs		4,884	40,000
Special projects		30,139	70,500
I-45/SHP interchange utilities	985	6,405	15,000
Graffiti removal	1,360	5,440	17,680
Code Enforcement	3,761	12,940	55,510
Gateway landscape maintenance	1,497	3,338	21,485
Gateway electricity	7	39	2,000
Gateway water	1,472	3,962	6,000
<b><u>TIRZ Maintenance Projects</u></b>			
TIRZ project utilities	3,558	18,868	40,000
TIRZ project maintenance	11,555	39,630	191,000
<b><u>Total Expenditures</u></b>	<b><u>\$ 79,909</u></b>	<b><u>\$ 298,312</u></b>	<b><u>\$ 1,175,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Four Months Ended February 28, 2021**

	<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>Skate Park Operations</b>			
Management	\$ 17,354	\$ 75,303	\$ 186,000
Security staff		53,568	210,200
Landscaping maintenance	1,812	7,248	24,000
Litter & trash service	219	746	3,000
Janitorial	814	3,096	9,200
Supplies	381	1,925	5,000
Equipment repair		11,633	10,000
Electrical	1,358	3,963	20,000
Water	197	3,102	15,000
Miscellaneous services	305	12,381	17,600
<b>Total Expenditures</b>	<b><u>\$ 22,440</u></b>	<b><u>\$ 172,965</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Four Months Ended February 28, 2021**

	<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>Bike Park Operations</b>			
Management	\$ 12,332	\$ 49,094	\$ 201,000
Security staff	15,836	50,394	208,236
Landscaping maintenance	8,148	33,342	111,864
Litter & trash service	366	3,658	8,400
Janitorial	2,578	7,735	33,500
Supplies	779	4,131	20,000
Equipment repair		8,000	30,000
Electrical	2,421	7,079	57,000
Water		4,926	50,000
Miscellaneous services	1,712	7,710	30,000
<b>Total Expenditures</b>	<b><u>\$ 44,172</u></b>	<b><u>\$ 176,069</u></b>	<b><u>\$ 750,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Four Months Ended February 28, 2021**

	<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	\$ 4,250	\$ 10,750	\$ 60,000
Advertising campaign		45,022	55,000
Promotional items	281	281	8,000
<b>Departmental Support</b>			
Project support costs	65	65	20,000
<b>Communications</b>			
News services	245	7,381	12,000
Publications/website	150	(1,560)	45,000
<b>Total Expenditures</b>	<b><u>\$ 4,991</u></b>	<b><u>\$ 61,939</u></b>	<b><u>\$ 200,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Four Months Ended February 28, 2021**

	<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 Four Months Ended February 28, 2021**

	<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	\$ 67,157	\$ 332,456	\$ 911,000
Health benefits	7,981	33,291	114,000
Retirement	3,510	11,859	35,000
<b>Purchased and Contracted Services</b>			
Office rent	12,513	38,744	139,439
Telephones	1,729	5,958	17,000
IT and tech support	1,784	7,544	35,000
Assessment and collection fees		30,997	80,000
Property/Casualty Insurance		10,147	24,000
Accounting services	900	3,600	10,800
Audit fees	1,800	19,300	20,500
HR support	150	900	15,000
Payroll services	556	1,469	3,500
Bank charges	94	348	1,000
Legal	1,165	7,925	35,000
Advocacy: Local/State/Fed		5,000	5,000
<b>Other Operating Expenditures</b>			
Travel and mileage	17	20	2,000
POA maintenance fees		2,078	2,100
<b>Office Administration</b>			
Copy machine	470	1,443	4,500
Postage meter	81	162	400
Equipment repairs		604	1,200
Office supplies	557	1,959	10,000
Postage and delivery	497	546	1,000
Printing and graphics			200
Staff training		499	10,000
Meetings	58	1,719	10,000
Furniture and fixtures	271	271	10,000
Memberships		13,154	15,000
<b>Total Expenditures</b>	<b><u>\$ 101,290</u></b>	<b><u>\$ 531,993</u></b>	<b><u>\$ 1,512,639</u></b>