

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**January 31, 2021**

--ooOoo--

## **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 – Field Services	8
Schedule of Expenditures – Skate Park	9
Schedule of Expenditures – Bike Park	10
Schedule of Expenditures – Marketing and Public Affairs	11
Schedule of Expenditures – Greenspoint Community Partners	12
Schedule of Expenditures – Program Support Services	13

--ooOoo--



*Certified Public Accountants*

8410 Highway 90A, Suite 150 | Sugar Land, Texas 77478

main: 346-772-2860 | fax: 346-772-2853

### **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 January 31, 2021, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and three 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". The signature is written in a cursive, flowing style.

Sugar Land, Texas  
March 17, 2021

## **COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

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

**January 31, 2021**

	<b><u>General</u></b> <b><u>Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 440,439
Temporary investments	5,488,100
Assessments receivable	801,429
Accounts receivable	1,683
<b>Total Assets</b>	<b>\$ 6,731,651</b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 105,529
Deferred revenue	801,429
<b>Total Liabilities</b>	<b>906,958</b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	5,824,693
<b>Total Equity</b>	<b>5,824,693</b>
<b>Total Liabilities and Equity</b>	<b>\$ 6,731,651</b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Three Months Ended January 31, 2021**

	<b>Current Month</b>	<b>Year to Date</b>	<b>Annual Budget</b>
<b><u>Revenues</u></b>			
Assessments	\$ 3,800,581	\$ 4,509,555	\$ 4,242,760
Penalties and interest	31,402	32,108	15,000
Interest	12	26	1,000
GBCC donations	4,598	4,598	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other			
<b>Total Revenues</b>	<u>3,836,593</u>	<u>5,796,287</u>	<u>5,513,760</u>
<b><u>Expenditures</u></b>			
Public safety/GSAT	61,553	198,209	924,000
Planning, operations & infrastruc	75,584	98,906	525,000
Field services	61,504	218,403	1,175,000
Skate Park	53,393	150,525	500,000
Bike Park	21,154	131,897	750,000
Marketing and public affairs	4,105	56,948	200,000
Greenspoint Community Partners			300
Program support services	128,346	430,703	1,512,639
<b>Total Expenditures</b>	<u>405,639</u>	<u>1,285,591</u>	<u>5,586,939</u>
<b>Revenues Over (Under) Expenditures</b>	<u>3,430,954</u>	<u>4,510,696</u>	<u>(73,179)</u>
Fund Balance - beginning	<u>2,393,739</u>	<u>1,313,997</u>	<u>1,313,997</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 5,824,693</u></u>	<u><u>\$ 5,824,693</u></u>	<u><u>\$ 1,240,818</u></u>

## **SUPPLEMENTAL SCHEDULES**

# **NORTH HOUSTON DISTRICT**

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

**Month and Three Months Ended January 31, 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 \$	35,441	\$ 106,333	\$ 433,000
<b>Houston Police Department</b>			
HPD Lease	16,000	48,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	3,535	12,425	50,000
<b>Special Operations</b>			
Private security contract	(4,588)	9,084	60,000
<b>Community Crime Prevention Projects</b>			
Crime prevention		(500)	15,000
Safety measures	11,082	22,355	110,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	83	512	4,000
<b>Total Expenditures</b>	<b><u>\$ 61,553</u></b>	<b><u>\$ 198,209</u></b>	<b><u>\$ 924,000</u></b>



# **NORTH HOUSTON DISTRICT**

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

### **Month and Three Months Ended January 31, 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	\$ 75,584	\$ 78,906	\$ 463,500
Livable centers			41,500
GBCC project development		20,000	20,000
<b>Total Expenditures</b>	<b><u>\$ 75,584</u></b>	<b><u>\$ 98,906</u></b>	<b><u>\$ 525,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

**Month and Three Months Ended January 31, 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	\$ 1,475	\$ 1,475	\$ 10,000
<b><u>Parks Management</u></b>			
Parks equipment & maintenance	5,415	13,390	165,653
Parks utilities - electricity	(223)	1,313	7,000
Parks utilities - water	5,468	19,422	65,000
Parks utilities - telephone	389	1,133	5,000
Supplies	234	551	3,000
Pest control		124	865
Parks maintenance	10,608	31,968	178,214
Janatorial services	800	2,400	14,400
<b><u>Clean and Green</u></b>			
Landscape maintenance	3,517	10,551	59,559
I-45/SHP Interchange Landscape	2,101	6,304	53,824
Intersection trash removal	4,097	13,313	53,252
Highway ROW edge/mow/trash	5,003	15,009	100,058
Irrigation repairs	1,782	4,884	40,000
Special projects	750	30,139	70,500
I-45/SHP interchange utilities	2,126	5,420	15,000
Graffiti removal	1,360	4,080	17,680
Code Enforcement	3,877	9,179	55,510
Gateway landscape maintenance	613	1,841	21,485
Gateway electricity	7	32	2,000
Gateway water	551	2,490	6,000
<b><u>TIRZ Maintenance Projects</u></b>			
TIRZ project utilities	3,075	15,310	40,000
TIRZ project maintenance	8,479	28,075	191,000
<b><u>Total Expenditures</u></b>	<b><u>\$ 61,504</u></b>	<b><u>\$ 218,403</u></b>	<b><u>\$ 1,175,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Three Months Ended January 31, 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	\$ 17,989	\$ 57,949	\$ 186,000
Security staff	18,144	53,568	210,200
Landscaping maintenance	1,812	5,436	24,000
Litter & trash service	220	527	3,000
Janitorial	761	2,282	9,200
Supplies	564	1,544	5,000
Equipment repair	11,633	11,633	10,000
Electrical		2,605	20,000
Water	260	2,905	15,000
Miscellaneous services	2,010	12,076	17,600
<b>Total Expenditures</b>	<b><u>\$ 53,393</u></b>	<b><u>\$ 150,525</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Three Months Ended January 31, 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	\$ 11,988	\$ 36,762	\$ 201,000
Security staff	(17,520)	34,558	208,236
Landscaping maintenance	8,148	25,194	111,864
Litter & trash service	355	3,292	8,400
Janitorial	2,579	5,157	33,500
Supplies	925	3,352	20,000
Equipment repair	8,000	8,000	30,000
Electrical		4,658	57,000
Water	4,926	4,926	50,000
Miscellaneous services	1,753	5,998	30,000
<b>Total Expenditures</b>	<b><u>\$ 21,154</u></b>	<b><u>\$ 131,897</u></b>	<b><u>\$ 750,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Three Months Ended January 31, 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	\$ 5,000	\$ 6,500	\$ 60,000
Advertising campaign	10	45,022	55,000
Promotional items	(1,160)		8,000
<b>Departmental Support</b>			
Project support costs			20,000
<b>Communications</b>			
News services	255	7,136	12,000
Publications/website		(1,710)	45,000
<b>Total Expenditures</b>	<b><u>\$ 4,105</u></b>	<b><u>\$ 56,948</u></b>	<b><u>\$ 200,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Three Months Ended January 31, 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 Three Months Ended January 31, 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	\$ 68,721	\$ 265,299	\$ 911,000
Health benefits	8,416	25,310	114,000
Retirement	1,097	8,349	35,000
<b>Purchased and Contracted Services</b>			
Office rent	3,825	26,231	139,439
Telephones	1,328	4,229	17,000
IT and tech support	1,799	5,760	35,000
Assessment and collection fees	13,145	30,997	80,000
Property/Casualty Insurance	5,534	10,147	24,000
Accounting services	900	2,700	10,800
Audit fees	13,000	17,500	20,500
HR support		750	15,000
Payroll services	257	913	3,500
Bank charges	107	254	1,000
Legal	1,096	6,760	35,000
Advocacy: Local/State/Fed	5,000	5,000	5,000
<b>Other Operating Expenditures</b>			
Travel and mileage		3	2,000
POA maintenance fees		2,078	2,100
<b>Office Administration</b>			
Copy machine	301	973	4,500
Postage meter		81	400
Equipment repairs	604	604	1,200
Office supplies	391	1,402	10,000
Postage and delivery	49	49	1,000
Printing and graphics			200
Staff training		499	10,000
Meetings	122	1,661	10,000
Furniture and fixtures			10,000
Memberships	2,654	13,154	15,000
<b>Total Expenditures</b>	<b><u>\$ 128,346</u></b>	<b><u>\$ 430,703</u></b>	<b><u>\$ 1,512,639</u></b>