

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

July 31, 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 July 31, 2021, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and nine 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
August 31, 2021

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

July 31, 2021

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 32,767
Temporary investments	3,815,443
Assessments receivable	307,369
Accounts receivable	5,284
Total Assets	\$ 4,160,863
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 303,728
Deferred revenue	307,369
Total Liabilities	611,097
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	3,549,766
Total Equity	3,549,766
Total Liabilities and Equity	\$ 4,160,863

NORTH HOUSTON DISTRICT

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

Month and Nine Months Ended July 31, 2021

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ (14,141)	\$ 4,832,964	\$ 4,242,760
Penalties and interest	(2,201)	60,437	15,000
Interest	1	135	1,000
GCP Donations		4,005	
GBCC donations		2,227	5,000
TIRZ skate & bike park mgmt fund		1,250,000	1,250,000
Other		411	
Total Revenues	<u>(16,341)</u>	<u>6,150,179</u>	<u>5,513,760</u>
<u>Expenditures</u>			
Public safety/GSAT	87,396	611,605	924,000
Planning, operations & infrastruc	10,606	358,623	575,000
Field services	203,044	852,044	1,175,000
Skate Park	35,898	380,543	500,000
Bike Park	70,103	492,467	750,000
Marketing and public affairs	3,480	105,045	245,000
Greenspoint Community Partners			300
Program support services	143,197	1,114,083	1,512,639
Total Expenditures	<u>553,724</u>	<u>3,914,410</u>	<u>5,681,939</u>
Revenues Over (Under) Expenditures	(570,065)	2,235,769	(168,179)
Fund Balance - beginning	<u>4,119,831</u>	<u>1,313,997</u>	<u>1,313,997</u>
Fund Balance - Ending	<u>\$ 3,549,766</u>	<u>\$ 3,549,766</u>	<u>\$ 1,145,818</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Nine Months Ended July 31, 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	\$ 324,325	\$ 433,000
Houston Police Department			
HPD Lease	16,000	144,000	192,000
HPD Bike patrol	24,991	24,991	60,000
HPD off-duty program	2,870	33,758	50,000
Special Operations			
Private security contract	4,836	40,393	60,000
Community Crime Prevention Projects			
Crime prevention	1,043	626	15,000
Safety measures	1,213	42,371	110,000
Daily Operations and Maintenance			
Public safety patrol vehicle	111	1,141	4,000
Total Expenditures	<u>\$ 87,396</u>	<u>\$ 611,605</u>	<u>\$ 924,000</u>

NORTH HOUSTON DISTRICT
SCHEDULE OF EXPENDITURES
PLANNING, OPERATIONS AND INFRASTRUCTURE
Month and Nine Months Ended July 31, 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	\$ 1,618	\$ 306,711	\$ 463,500
Livable centers	6,188	29,112	41,500
GBCC project development		20,000	20,000
<u>Departmental Support</u>			
Planning/project management	2,800	2,800	50,000
Total Expenditures	<u>\$ 10,606</u>	<u>\$ 358,623</u>	<u>\$ 575,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Nine Months Ended July 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Wayfinding</u>			
Identity signage maintenance	\$	\$ 10,345	\$ 10,000
<u>Parks Management</u>			
Parks equipment & maintenance	67,274	127,183	165,653
Parks utilities - electricity	2,044	7,833	7,000
Parks utilities - water	10,342	54,937	65,000
Parks utilities - telephone	265	2,766	5,000
Supplies	156	1,488	3,000
Pest control	50	461	865
Parks maintenance	33,597	137,240	178,214
Janatorial services	800	7,600	14,400
<u>Clean and Green</u>			
Landscape maintenance	12,924	43,542	59,559
I-45/SHP Interchange Landscape	9,863	39,431	53,824
Intersection trash removal	9,217	39,938	53,252
Highway ROW edge/mow/trash	20,011	70,040	100,058
Irrigation repairs	1,072	18,513	40,000
Special projects	2,508	59,848	70,500
I-45/SHP interchange utilities	1,085	12,802	15,000
Graffiti removal	1,700	14,310	17,680
Code Enforcement	5,335	34,122	55,510
Gateway landscape maintenance	2,735	17,398	21,485
Gateway electricity	231	354	2,000
Gateway water	414	5,290	6,000
<u>TIRZ Maintenance Projects</u>			
TIRZ project utilities	2,968	35,038	40,000
TIRZ project maintenance	18,453	111,565	191,000
<u>Total Expenditures</u>	<u>\$ 203,044</u>	<u>\$ 852,044</u>	<u>\$ 1,175,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Nine Months Ended July 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 10,961	\$ 142,515	\$ 186,000
Security staff	18,144	157,740	210,200
Landscaping maintenance	1,812	16,308	24,000
Litter & trash service	760	3,715	3,000
Janitorial	760	6,899	9,200
Supplies	518	4,656	5,000
Equipment repair		11,633	10,000
Electrical	1,192	11,368	20,000
Water	211	4,041	15,000
Miscellaneous services	1,540	21,668	17,600
Total Expenditures	<u>\$ 35,898</u>	<u>\$ 380,543</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Nine Months Ended July 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Bike Park Operations			
Management	\$ 16,004	\$ 124,012	\$ 201,000
Security staff	18,622	155,579	208,236
Landscaping maintenance	8,148	74,082	111,864
Litter & trash service	374	5,145	8,400
Janitorial	2,579	21,000	33,500
Supplies	438	8,094	20,000
Equipment repair	5,943	23,675	30,000
Electrical	2,592	21,406	57,000
Water		17,091	50,000
Miscellaneous services	15,403	42,383	30,000
Total Expenditures	<u>\$ 70,103</u>	<u>\$ 492,467</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Nine Months Ended July 31, 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	\$	\$ 20,250	\$ 60,000
Advertising campaign		45,424	55,000
Promotional items	45	2,191	8,000
Departmental Support			
Project support costs	560	20,639	65,000
Communications			
News services	255	9,928	12,000
Publications/website	2,620	6,613	45,000
Total Expenditures	<u>\$ 3,480</u>	<u>\$ 105,045</u>	<u>\$ 245,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Nine Months Ended July 31, 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 Nine Months Ended July 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 82,566	\$ 683,583	\$ 911,000
Health benefits	8,268	75,316	114,000
Retirement	2,050	23,736	35,000
Purchased and Contracted Services			
Office rent	12,514	112,581	139,439
Telephones	1,954	12,829	17,000
IT and tech support	6,094	35,562	35,000
Assessment and collection fees	15,530	59,910	80,000
Property/Casualty Insurance	5,534	23,575	24,000
Accounting services	900	8,100	10,800
Audit fees		19,300	20,500
HR support		1,350	15,000
Payroll services	275	2,834	3,500
Bank charges	23	379	1,000
Legal	1,424	15,410	35,000
Advocacy: Local/State/Fed		5,000	5,000
Other Operating Expenditures			
Travel and mileage		36	2,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	384	3,054	4,500
Postage meter	(8)	376	400
Equipment repairs		604	1,200
Office supplies	1,424	5,951	10,000
Postage and delivery		646	1,000
Printing and graphics		70	200
Staff training		651	10,000
Meetings	451	3,144	10,000
Furniture and fixtures	3,814	4,085	10,000
Memberships		13,923	15,000
Total Expenditures	<u>\$ 143,197</u>	<u>\$ 1,114,083</u>	<u>\$ 1,512,639</u>