

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

June 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 June 30, 2021, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and eight 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 4, 2021

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

June 30, 2021

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 79,356
Temporary investments	4,125,971
Assessments receivable	314,989
Accounts receivable	135
Total Assets	<u>\$ 4,520,451</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 85,631
Deferred revenue	314,989
Total Liabilities	<u>400,620</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	4,119,831
Total Equity	<u>4,119,831</u>
Total Liabilities and Equity	<u>\$ 4,520,451</u>

NORTH HOUSTON DISTRICT

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

Month and Eight Months Ended June 30, 2021

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ 20,629	\$ 4,847,105	\$ 4,242,760
Penalties and interest	6,966	62,638	15,000
Interest	21	134	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	10	411	
Total Revenues	<u>27,626</u>	<u>6,166,520</u>	<u>5,513,760</u>
<u>Expenditures</u>			
Public safety/GSAT	64,907	524,209	924,000
Planning, operations & infrastruc	32,989	348,017	575,000
Field services	49,571	649,000	1,175,000
Skate Park	35,727	344,645	500,000
Bike Park	53,805	422,364	750,000
Marketing and public affairs	9,113	101,565	245,000
Greenspoint Community Partners			300
Program support services	123,834	970,886	1,512,639
Total Expenditures	<u>369,946</u>	<u>3,360,686</u>	<u>5,681,939</u>
Revenues Over (Under) Expenditures	(342,320)	2,805,834	(168,179)
Fund Balance - beginning	<u>4,462,151</u>	<u>1,313,997</u>	<u>1,313,997</u>
Fund Balance - Ending	<u>\$ 4,119,831</u>	<u>\$ 4,119,831</u>	<u>\$ 1,145,818</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Eight Months Ended June 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	\$ 287,993	\$ 433,000
Houston Police Department			
HPD Lease	16,000	128,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	3,500	30,888	50,000
Special Operations			
Private security contract	4,384	35,557	60,000
Community Crime Prevention Projects			
Crime prevention		(417)	15,000
Safety measures	4,613	41,158	110,000
Daily Operations and Maintenance			
Public safety patrol vehicle	78	1,030	4,000
Total Expenditures	<u>\$ 64,907</u>	<u>\$ 524,209</u>	<u>\$ 924,000</u>

NORTH HOUSTON DISTRICT
SCHEDULE OF EXPENDITURES
PLANNING, OPERATIONS AND INFRASTRUCTURE
Month and Eight Months Ended June 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	\$ 10,065	\$ 305,093	\$ 463,500
Livable centers	22,924	22,924	41,500
GBCC project development		20,000	20,000
<u>Departmental Support</u>			
Planning/project management			50,000
Total Expenditures	<u>\$ 32,989</u>	<u>\$ 348,017</u>	<u>\$ 575,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Eight Months Ended June 30, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$	\$ 10,345	\$ 10,000
Parks Management			
Parks equipment & maintenance	9,370	59,909	165,653
Parks utilities - electricity	499	5,789	7,000
Parks utilities - water	7,597	44,595	65,000
Parks utilities - telephone	153	2,501	5,000
Supplies	156	1,332	3,000
Pest control	25	411	865
Parks maintenance		103,643	178,214
Janatorial services	1,200	6,800	14,400
Clean and Green			
Landscape maintenance		30,618	59,559
I-45/SHP Interchange Landscape		29,568	53,824
Intersection trash removal		30,721	53,252
Highway ROW edge/mow/trash		50,029	100,058
Irrigation repairs	2,762	17,441	40,000
Special projects	8,227	57,340	70,500
I-45/SHP interchange utilities	1,807	11,717	15,000
Graffiti removal	1,360	12,610	17,680
Code Enforcement	4,232	28,787	55,510
Gateway landscape maintenance		14,663	21,485
Gateway electricity	26	123	2,000
Gateway water	704	4,876	6,000
TIRZ Maintenance Projects			
TIRZ project utilities	6,190	32,070	40,000
TIRZ project maintenance	5,263	93,112	191,000
Total Expenditures	\$ 49,571	\$ 649,000	\$ 1,175,000

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Eight Months Ended June 30, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 10,168	\$ 131,554	\$ 186,000
Security staff	17,280	139,596	210,200
Landscaping maintenance	1,812	14,496	24,000
Litter & trash service	389	2,955	3,000
Janitorial	761	6,139	9,200
Supplies	555	4,138	5,000
Equipment repair		11,633	10,000
Electrical	2,370	10,176	20,000
Water	277	3,830	15,000
Miscellaneous services	2,115	20,128	17,600
Total Expenditures	<u>\$ 35,727</u>	<u>\$ 344,645</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Eight Months Ended June 30, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Bike Park Operations			
Management	\$ 15,090	\$ 108,008	\$ 201,000
Security staff	16,800	136,957	208,236
Landscaping maintenance	8,148	65,934	111,864
Litter & trash service		4,771	8,400
Janitorial	2,951	18,421	33,500
Supplies	1,162	7,656	20,000
Equipment repair	432	17,732	30,000
Electrical	5,079	18,814	57,000
Water	796	17,091	50,000
Miscellaneous services	3,347	26,980	30,000
Total Expenditures	<u>\$ 53,805</u>	<u>\$ 422,364</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Eight Months Ended June 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	\$ 6,500	\$ 20,250	\$ 60,000
Advertising campaign		45,424	55,000
Promotional items	65	2,146	8,000
Departmental Support			
Project support costs	820	20,079	65,000
Communications			
News services	105	9,673	12,000
Publications/website	1,623	3,993	45,000
Total Expenditures	<u>\$ 9,113</u>	<u>\$ 101,565</u>	<u>\$ 245,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Eight Months Ended June 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 Eight Months Ended June 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	\$ 67,368	\$ 601,017	\$ 911,000
Health benefits	8,469	67,048	114,000
Retirement	2,051	21,686	35,000
Purchased and Contracted Services			
Office rent	23,782	100,067	139,439
Telephones	1,329	10,875	17,000
IT and tech support	14,487	29,468	35,000
Assessment and collection fees		44,380	80,000
Property/Casualty Insurance	2,246	18,041	24,000
Accounting services	900	7,200	10,800
Audit fees		19,300	20,500
HR support	300	1,350	15,000
Payroll services	254	2,559	3,500
Bank charges	8	356	1,000
Legal	971	13,986	35,000
Advocacy: Local/State/Fed		5,000	5,000
Other Operating Expenditures			
Travel and mileage	11	36	2,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	307	2,670	4,500
Postage meter	141	384	400
Equipment repairs		604	1,200
Office supplies	1,073	4,527	10,000
Postage and delivery		646	1,000
Printing and graphics	70	70	200
Staff training		651	10,000
Meetings	67	2,693	10,000
Furniture and fixtures		271	10,000
Memberships		13,923	15,000
Total Expenditures	<u>\$ 123,834</u>	<u>\$ 970,886</u>	<u>\$ 1,512,639</u>