

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

March 31, 2021

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C O N T E N T S

	<u>Page</u>
Accountants' Compilation Report	1
<u>FINANCIAL STATEMENTS</u>	
Balance Sheet – All Governmental Fund Types	3
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual - General Fund	4
<u>SUPPLEMENTAL SCHEDULES</u>	
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

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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 March 31, 2021, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and five 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
May 5, 2021

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

March 31, 2021

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 82,680
Temporary investments	5,330,022
Assessments receivable	580,644
Accounts receivable	2,290
Total Assets	\$ 5,995,636
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 205,798
Deferred revenue	580,644
Total Liabilities	786,442
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	5,209,194
Total Equity	5,209,194
Total Liabilities and Equity	\$ 5,995,636

NORTH HOUSTON DISTRICT

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

Month and Five Months Ended March 31, 2021

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ 46,823	\$ 4,694,857	\$ 4,242,760
Penalties and interest	6,104	45,746	15,000
Interest	25	72	1,000
GCP Donations	5	4,005	
GBCC donations	607	1,205	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other	1	1	
Total Revenues	<u>53,565</u>	<u>5,995,886</u>	<u>5,513,760</u>
<u>Expenditures</u>			
Public safety/GSAT	66,138	323,864	924,000
Planning, operations & infrastruc	57,327	179,445	525,000
Field services	121,044	419,356	1,175,000
Skate Park	58,921	231,886	500,000
Bike Park	69,402	245,471	750,000
Marketing and public affairs	7,055	68,994	200,000
Greenspoint Community Partners			300
Program support services	99,680	631,673	1,512,639
Total Expenditures	<u>479,567</u>	<u>2,100,689</u>	<u>5,586,939</u>
Revenues Over (Under)			
Expenditures	(426,002)	3,895,197	(73,179)
Fund Balance - beginning	<u>5,635,196</u>	<u>1,313,997</u>	<u>1,313,997</u>
Fund Balance - Ending	<u>\$ 5,209,194</u>	<u>\$ 5,209,194</u>	<u>\$ 1,240,818</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Five Months Ended March 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 \$	37,218	\$ 178,997	\$ 433,000
Houston Police Department			
HPD Lease	16,000	80,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	3,448	19,618	50,000
Special Operations			
Private security contract	9,121	22,330	60,000
Community Crime Prevention Projects			
Crime prevention		(417)	15,000
Safety measures	284	22,639	110,000
Daily Operations and Maintenance			
Public safety patrol vehicle	67	697	4,000
Total Expenditures	<u>\$ 66,138</u>	<u>\$ 323,864</u>	<u>\$ 924,000</u>

NORTH HOUSTON DISTRICT
SCHEDULE OF EXPENDITURES
PLANNING, OPERATIONS AND INFRASTRUCTURE
Month and Five Months Ended March 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$ 57,327	\$ 159,445	\$ 463,500
Livable centers			41,500
GBCC project development		20,000	20,000
Total Expenditures	<u>\$ 57,327</u>	<u>\$ 179,445</u>	<u>\$ 525,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Five Months Ended March 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$ 250	\$ 9,675	\$ 10,000
Parks Management			
Parks equipment & maintenance	8,772	36,224	165,653
Parks utilities - electricity	1,547	3,896	7,000
Parks utilities - water	3,985	25,369	65,000
Parks utilities - telephone	369	1,872	5,000
Supplies	157	864	3,000
Pest control		255	865
Parks maintenance	26,944	71,886	178,214
Janatorial services	800	4,000	14,400
Clean and Green			
Landscape maintenance	5,044	19,112	59,559
I-45/SHP Interchange Landscape	10,697	20,658	53,824
Intersection trash removal	5,120	22,529	53,252
Highway ROW edge/mow/trash	10,005	30,017	100,058
Irrigation repairs	931	5,815	40,000
Special projects	6,647	36,786	70,500
I-45/SHP interchange utilities	725	7,130	15,000
Graffiti removal	1,360	6,800	17,680
Code Enforcement	3,039	15,979	55,510
Gateway landscape maintenance	8,843	12,181	21,485
Gateway electricity	23	62	2,000
Gateway water	67	4,029	6,000
TIRZ Maintenance Projects			
TIRZ project utilities	2,619	21,487	40,000
TIRZ project maintenance	23,100	62,730	191,000
Total Expenditures	\$ 121,044	\$ 419,356	\$ 1,175,000

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Five Months Ended March 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 18,288	\$ 93,591	\$ 186,000
Security staff	33,324	86,892	210,200
Landscaping maintenance	1,812	9,060	24,000
Litter & trash service	826	1,572	3,000
Janitorial	761	3,857	9,200
Supplies	293	2,218	5,000
Equipment repair		11,633	10,000
Electrical	1,536	5,499	20,000
Water	113	3,215	15,000
Miscellaneous services	1,968	14,349	17,600
Total Expenditures	<u>\$ 58,921</u>	<u>\$ 231,886</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Five Months Ended March 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Bike Park Operations			
Management	\$ 12,692	\$ 61,786	\$ 201,000
Security staff	35,261	85,655	208,236
Landscaping maintenance	8,148	41,490	111,864
Litter & trash service	371	4,029	8,400
Janitorial	2,578	10,313	33,500
Supplies	1,010	5,141	20,000
Equipment repair	(4,000)	4,000	30,000
Electrical	2,407	9,486	57,000
Water	7,712	12,638	50,000
Miscellaneous services	3,223	10,933	30,000
Total Expenditures	<u>\$ 69,402</u>	<u>\$ 245,471</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Five Months Ended March 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	\$	\$ 10,750	\$ 60,000
Advertising campaign		45,022	55,000
Promotional items		281	8,000
Departmental Support			
Project support costs	3,019	3,084	20,000
Communications			
News services	106	7,487	12,000
Publications/website	3,930	2,370	45,000
Total Expenditures	<u>\$ 7,055</u>	<u>\$ 68,994</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Five Months Ended March 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 Five Months Ended March 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	\$ 66,870	\$ 399,326	\$ 911,000
Health benefits	8,657	41,948	114,000
Retirement	2,051	13,910	35,000
Purchased and Contracted Services			
Office rent	12,514	51,258	139,439
Telephones	929	6,887	17,000
IT and tech support	2,973	10,517	35,000
Assessment and collection fees		30,997	80,000
Property/Casualty Insurance	114	10,261	24,000
Accounting services	900	4,500	10,800
Audit fees		19,300	20,500
HR support		900	15,000
Payroll services	252	1,721	3,500
Bank charges		348	1,000
Legal	2,846	10,771	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	295	1,738	4,500
Postage meter		162	400
Equipment repairs		604	1,200
Office supplies	653	2,612	10,000
Postage and delivery		546	1,000
Printing and graphics			200
Staff training		499	10,000
Meetings	76	1,795	10,000
Furniture and fixtures		271	10,000
Memberships	550	13,704	15,000
Total Expenditures	<u>\$ 99,680</u>	<u>\$ 631,673</u>	<u>\$ 1,512,639</u>