

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

May 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 May 31, 2021, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and six 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
July 7, 2021

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

May 31, 2021

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 113,246
Temporary investments	4,533,356
Assessments receivable	347,766
Accounts receivable	1,572
Total Assets	\$ 4,995,940
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 186,023
Deferred revenue	347,766
Total Liabilities	533,789
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	4,462,151
Total Equity	4,462,151
Total Liabilities and Equity	\$ 4,995,940

NORTH HOUSTON DISTRICT

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

Month and Seven Months Ended May 31, 2021

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ (9,472)	\$ 4,826,476	\$ 4,242,760
Penalties and interest	475	55,672	15,000
Interest	19	113	1,000
GCP Donations		4,005	
GBCC donations	1,022	2,227	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other	400	401	
Total Revenues	<u>(7,556)</u>	<u>6,138,894</u>	<u>5,513,760</u>
<u>Expenditures</u>			
Public safety/GSAT	75,014	459,302	924,000
Planning, operations & infrastruc	49,360	315,028	575,000
Field services	92,373	599,429	1,175,000
Skate Park	34,152	308,918	500,000
Bike Park	58,028	368,559	750,000
Marketing and public affairs	16,979	92,452	245,000
Greenspoint Community Partners			300
Program support services	97,855	847,052	1,512,639
Total Expenditures	<u>423,761</u>	<u>2,990,740</u>	<u>5,681,939</u>
Revenues Over (Under) Expenditures	(431,317)	3,148,154	(168,179)
Fund Balance - beginning	<u>4,893,468</u>	<u>1,313,997</u>	<u>1,313,997</u>
Fund Balance - Ending	<u>\$ 4,462,151</u>	<u>\$ 4,462,151</u>	<u>\$ 1,145,818</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Seven Months Ended May 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	\$ 251,661	\$ 433,000
Houston Police Department			
HPD Lease	16,000	112,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	4,200	27,388	50,000
Special Operations			
Private security contract	4,440	31,173	60,000
Community Crime Prevention Projects			
Crime prevention		(417)	15,000
Safety measures	13,906	36,545	110,000
Daily Operations and Maintenance			
Public safety patrol vehicle	136	952	4,000
Total Expenditures	<u>\$ 75,014</u>	<u>\$ 459,302</u>	<u>\$ 924,000</u>

NORTH HOUSTON DISTRICT
SCHEDULE OF EXPENDITURES
PLANNING, OPERATIONS AND INFRASTRUCTURE
Month and Seven Months Ended May 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	\$ 49,360	\$ 295,028	\$ 463,500
Livable centers			41,500
GBCC project development		20,000	20,000
<u>Departmental Support</u>			
Planning/project management			50,000
Total Expenditures	<u>\$ 49,360</u>	<u>\$ 315,028</u>	<u>\$ 575,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Seven Months Ended May 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$ 670	\$ 10,345	\$ 10,000
Parks Management			
Parks equipment & maintenance	6,571	50,539	165,653
Parks utilities - electricity	566	5,290	7,000
Parks utilities - water	7,961	36,998	65,000
Parks utilities - telephone	29	2,348	5,000
Supplies	156	1,176	3,000
Pest control	131	386	865
Parks maintenance	14,843	103,643	178,214
Janatorial services	800	5,600	14,400
Clean and Green			
Landscape maintenance	6,463	30,618	59,559
I-45/SHP Interchange Landscape	4,009	29,568	53,824
Intersection trash removal	4,096	30,721	53,252
Highway ROW edge/mow/trash	10,006	50,029	100,058
Irrigation repairs	8,864	14,679	40,000
Special projects	7,327	49,113	70,500
I-45/SHP interchange utilities	1,611	9,910	15,000
Graffiti removal	1,360	11,250	17,680
Code Enforcement	4,205	24,555	55,510
Gateway landscape maintenance	1,121	14,663	21,485
Gateway electricity	12	97	2,000
Gateway water	68	4,172	6,000
TIRZ Maintenance Projects			
TIRZ project utilities	1,628	25,880	40,000
TIRZ project maintenance	9,876	87,849	191,000
Total Expenditures	\$ 92,373	\$ 599,429	\$ 1,175,000

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Seven Months Ended May 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 10,002	\$ 121,386	\$ 186,000
Security staff	18,144	122,316	210,200
Landscaping maintenance	1,812	12,684	24,000
Litter & trash service	220	2,566	3,000
Janitorial	761	5,378	9,200
Supplies	488	3,583	5,000
Equipment repair		11,633	10,000
Electrical		7,806	20,000
Water	161	3,553	15,000
Miscellaneous services	2,564	18,013	17,600
Total Expenditures	<u>\$ 34,152</u>	<u>\$ 308,918</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Seven Months Ended May 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Bike Park Operations			
Management	\$ 18,390	\$ 92,918	\$ 201,000
Security staff	17,797	120,157	208,236
Landscaping maintenance	8,148	57,786	111,864
Litter & trash service	373	4,771	8,400
Janitorial	2,578	15,470	33,500
Supplies	482	6,494	20,000
Equipment repair		17,300	30,000
Electrical		13,735	57,000
Water	3,657	16,295	50,000
Miscellaneous services	6,603	23,633	30,000
Total Expenditures	<u>\$ 58,028</u>	<u>\$ 368,559</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Seven Months Ended May 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	\$ 3,000	\$ 13,750	\$ 60,000
Advertising campaign	370	45,424	55,000
Promotional items	406	2,081	8,000
Departmental Support			
Project support costs	12,675	19,259	65,000
Communications			
News services	528	9,568	12,000
Publications/website		2,370	45,000
Total Expenditures	<u>\$ 16,979</u>	<u>\$ 92,452</u>	<u>\$ 245,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Seven Months Ended May 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 Seven Months Ended May 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	\$ 67,438	\$ 533,649	\$ 911,000
Health benefits	8,326	58,579	114,000
Retirement	2,050	19,635	35,000
Purchased and Contracted Services			
Office rent	12,513	76,285	139,439
Telephones	1,330	9,546	17,000
IT and tech support	1,914	14,981	35,000
Assessment and collection fees		44,380	80,000
Property/Casualty Insurance		15,795	24,000
Accounting services	900	6,300	10,800
Audit fees		19,300	20,500
HR support	150	1,050	15,000
Payroll services	322	2,305	3,500
Bank charges		348	1,000
Legal	1,510	13,015	35,000
Advocacy: Local/State/Fed		5,000	5,000
Other Operating Expenditures			
Travel and mileage	5	25	2,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	309	2,363	4,500
Postage meter	81	243	400
Equipment repairs		604	1,200
Office supplies	420	3,454	10,000
Postage and delivery	75	646	1,000
Printing and graphics			200
Staff training	152	651	10,000
Meetings	360	2,626	10,000
Furniture and fixtures		271	10,000
Memberships		13,923	15,000
Total Expenditures	<u>\$ 97,855</u>	<u>\$ 847,052</u>	<u>\$ 1,512,639</u>