

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**September 30, 2020**

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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 September 30, 2020, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and eleven 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".

Sugar Land, Texas  
October 28, 2020

## **COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

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

**September 30, 2020**

	<b><u>General</u></b> <b><u>Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 59,978
Temporary investments	2,000,396
Assessments receivable	142,674
Accounts receivable	943
<b>Total Assets</b>	<b>\$ 2,203,991</b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 183,868
Deferred revenue	142,674
<b>Total Liabilities</b>	<b>326,542</b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	1,877,449
<b>Total Equity</b>	<b>1,877,449</b>
<b>Total Liabilities and Equity</b>	<b>\$ 2,203,991</b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Eleven Months Ended September 30, 2020**

	<b>Current Month</b>	<b>Year to Date</b>	<b>Annual Budget</b>
<b><u>Revenues</u></b>			
Assessments	\$ (37,494)	\$ 4,137,056	\$ 4,150,340
Penalties and interest	1,870	25,764	15,000
Interest	10	726	1,000
GBCC donations		1,667	5,000
GCP donations	10	460	10,000
Marketing and development		3,000	
TIRZ skate & bike park mgmt fund:		1,020,000	1,250,000
Other		6	
<b>Total Revenues</b>	<b>(35,604)</b>	<b>5,188,679</b>	<b>5,431,340</b>
<b><u>Expenditures</u></b>			
Public safety/GSAT	78,140	737,513	910,726
Planning, operations & infrastru	4,713	527,067	611,000
Field services	137,612	1,051,737	1,171,723
Skate Park	43,481	400,767	500,000
Bike Park	51,783	577,775	750,000
Marketing and public affairs	14,635	148,565	200,000
Greenspoint Community Partners		1,500	300
Program support services	95,222	1,231,723	1,456,611
<b>Total Expenditures</b>	<b>425,586</b>	<b>4,676,647</b>	<b>5,600,360</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(461,190)</b>	<b>512,032</b>	<b>(169,020)</b>
Fund Balance - beginning	<u>2,338,639</u>	<u>1,365,417</u>	<u>1,365,417</u>
<b>Fund Balance - Ending</b>	<b><u>\$ 1,877,449</u></b>	<b><u>\$ 1,877,449</u></b>	<b><u>\$ 1,196,397</u></b>

## **SUPPLEMENTAL SCHEDULES**

# **NORTH HOUSTON DISTRICT**

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

**Month and Eleven Months Ended September 30, 2020**

	<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 \$	35,446	\$ 384,934	\$ 418,726
<b>Houston Police Department</b>			
HPD Lease	16,000	176,000	192,000
HPD Bike patrol	9,917	9,917	60,000
HPD off-duty program	4,497	50,785	50,000
<b>Special Operations</b>			
Private security contract	4,440	49,747	60,000
<b>Community Crime Prevention Projects</b>			
Crime prevention	2,142	2,643	15,000
Safety measures	5,521	61,976	110,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	177	1,511	5,000
<b>Total Expenditures</b>	<b><u>\$ 78,140</u></b>	<b><u>\$ 737,513</u></b>	<b><u>\$ 910,726</u></b>



# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **PLANNING, OPERATIONS AND INFRASTRUCTURE**

#### **Month and Eleven Months Ended September 30, 2020**

	<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	\$ 3,878	\$ 449,564	\$ 520,000
Facility renovations		56,668	60,000
GBCC project development		20,000	20,000
<b>Departmental Support</b>			
Planning/project management			10,000
Technical support	835	835	1,000
<b>Total Expenditures</b>	<b><u>\$ 4,713</u></b>	<b><u>\$ 527,067</u></b>	<b><u>\$ 611,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

#### **Month and Eleven Months Ended September 30, 2020**

	<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>Wayfinding</b>			
Identity signage maintenance	\$ 11,525	\$ 14,824	\$ 7,500
<b>Parks Management</b>			
Parks equipment & maintenance	19,796	151,722	162,200
Parks utilities - electricity	453	5,540	8,000
Parks utilities - water	15,050	58,556	65,000
Parks utilities - telephone	363	4,088	4,500
Supplies	134	2,505	3,000
Pest control		665	865
Parks maintenance	20,447	169,745	213,017
Janatorial services	800	7,200	9,600
<b>Clean and Green</b>			
Landscape maintenance	6,021	56,026	63,059
I-45/SHP Interchange Landscape	7,201	50,641	54,451
Intersection trash removal	5,120	49,154	50,316
Highway ROW edge/mow/trash	10,006	90,052	97,127
Irrigation repairs	3,222	34,805	30,000
Special projects	7,120	67,556	70,500
I-45/SHP interchange utilities	1,427	18,459	15,000
Graffiti removal	1,360	15,980	17,680
Code Enforcement	4,612	43,086	58,170
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	7,957	39,398	43,194
TIRZ project maintenance	14,998	171,735	198,544
<b>Total Expenditures</b>	<b>\$ 137,612</b>	<b>\$ 1,051,737</b>	<b>\$ 1,171,723</b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Eleven Months Ended September 30, 2020**

	<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	\$ 15,644	\$ 117,706	\$ 187,100
Security staff	17,568	195,948	210,200
Landscaping maintenance	1,812	19,288	24,000
Litter & trash service		2,215	3,000
Janitorial	761	9,129	9,200
Supplies	745	6,262	4,500
Equipment repair		595	10,000
Electrical	1,375	12,497	25,000
Water	2,365	14,818	10,000
Miscellaneous services	3,211	22,309	17,000
<b>Total Expenditures</b>	<b><u>\$ 43,481</u></b>	<b><u>\$ 400,767</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Eleven Months Ended September 30, 2020**

	<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	\$ 10,227	\$ 159,643	\$ 186,500
Security staff	17,020	190,787	208,236
Landscaping maintenance		76,052	111,864
Litter & trash service	8,148	13,184	8,400
Janitorial	2,579	28,362	30,000
Supplies	2,500	16,210	20,000
Equipment repair		26,235	10,000
Electrical	2,703	27,773	85,000
Water	7,049	20,681	50,000
Miscellaneous services	1,557	18,848	40,000
<b>Total Expenditures</b>	<b><u>\$ 51,783</u></b>	<b><u>\$ 577,775</u></b>	<b><u>\$ 750,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Eleven Months Ended September 30, 2020**

	<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	\$ 7,500	\$ 43,972	\$ 60,000
Advertising campaign		50,729	55,000
Promotional items	254	6,285	8,000
<b>Departmental Support</b>			
Project support costs	5,642	11,352	20,000
<b>Communications</b>			
News services	105	10,212	12,000
Publications/website	1,134	26,015	45,000
<b>Total Expenditures</b>	<b><u>\$ 14,635</u></b>	<b><u>\$ 148,565</u></b>	<b><u>\$ 200,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Eleven Months Ended September 30, 2020**

	<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	\$	\$ 1,500	\$ 50
Memberships			250
<b>Total Expenditures</b>	<b><u>\$</u></b>	<b><u>\$ 1,500</u></b>	<b><u>\$ 300</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES - PROGRAM SUPPORT SERVICES**

### **Month and Eleven Months Ended September 30, 2020**

	<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	\$ 64,950	\$ 778,328	\$ 860,000
Health benefits	7,543	82,663	103,000
Retirement	1,989	28,722	36,000
<b>Purchased and Contracted Services</b>			
Office rent	11,203	120,948	145,411
Telephones	1,525	14,609	15,000
IT and tech support	1,520	28,114	40,000
Assessment and collection fees		62,145	80,000
Property/Casualty Insurance		18,404	23,000
Accounting services	900	9,900	10,800
Audit fees		19,300	20,500
Payroll services	269	3,048	3,500
Bank charges		10	1,000
Legal	1,893	13,744	38,000
<b>Other Operating Expenditures</b>			
Travel and mileage	21	138	2,000
POA maintenance fees		2,078	2,100
Contingency reserve			5,000
<b>Office Administration</b>			
Copy machine	307	3,860	4,500
Postage meter		324	400
Equipment repairs		451	1,200
Office supplies	864	8,716	10,000
Postage and delivery		1,145	1,000
Printing and graphics			200
Staff training	2,098	4,770	12,000
Meetings	140	4,715	12,000
Furniture and fixtures		11,437	10,000
Memberships		14,154	20,000
<b>Total Expenditures</b>	<b><u>\$ 95,222</u></b>	<b><u>\$ 1,231,723</u></b>	<b><u>\$ 1,456,611</u></b>