

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

October 31, 2020

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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 October 31, 2020, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and year 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
November 24, 2020

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

October 31, 2020

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 73,667
Temporary investments	1,480,927
Assessments receivable	137,853
Accounts receivable	53,052
Total Assets	<u>\$ 1,745,499</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 250,970
Deferred revenue	137,853
Total Liabilities	<u>388,823</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>1,356,676</u>
Total Equity	<u>1,356,676</u>
Total Liabilities and Equity	<u>\$ 1,745,499</u>

NORTH HOUSTON DISTRICT

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

Month and Year Ended October 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (3,141)	\$ 4,133,915	\$ 4,150,340
Penalties and interest	1,415	27,179	15,000
Interest	8	734	1,000
GBCC donations	637	2,304	5,000
GCP donations	5	465	10,000
Marketing and development		3,000	
TIRZ skate & bike park mgmt fund:	50,000	1,070,000	1,250,000
Other		6	
Total Revenues	<u>48,924</u>	<u>5,237,603</u>	<u>5,431,340</u>
Expenditures			
Public safety/GSAT	117,632	855,145	910,726
Planning, operations & infrastruct	81,172	608,239	611,000
Field services	130,678	1,182,415	1,171,723
Skate Park	51,180	451,947	500,000
Bike Park	51,855	629,630	750,000
Marketing and public affairs	13,112	161,677	200,000
Greenspoint Community Partners		1,500	300
Program support services	124,068	1,355,791	1,456,611
Total Expenditures	<u>569,697</u>	<u>5,246,344</u>	<u>5,600,360</u>
Revenues Over (Under) Expenditures	(520,773)	(8,741)	(169,020)
Fund Balance - beginning	<u>1,877,449</u>	<u>1,365,417</u>	<u>1,365,417</u>
Fund Balance - Ending	<u>\$ 1,356,676</u>	<u>\$ 1,356,676</u>	<u>\$ 1,196,397</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Year Ended October 31, 2020

	<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 \$	35,446	\$ 420,380	\$ 418,726
Houston Police Department			
HPD Lease	16,000	192,000	192,000
HPD Bike patrol	49,932	59,849	60,000
HPD off-duty program	4,200	54,985	50,000
Special Operations			
Private security contract		49,747	60,000
Community Crime Prevention Projects			
Crime prevention	914	3,557	15,000
Safety measures	11,039	73,015	110,000
Daily Operations and Maintenance			
Public safety patrol vehicle	101	1,612	5,000
Total Expenditures	<u>\$ 117,632</u>	<u>\$ 855,145</u>	<u>\$ 910,726</u>

NORTH HOUSTON DISTRICT
SCHEDULE OF EXPENDITURES
PLANNING, OPERATIONS AND INFRASTRUCTURE
Month and Year Ended October 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$ 81,172	\$ 530,736	\$ 520,000
Facility renovations		56,668	60,000
GBCC project development		20,000	20,000
Departmental Support			
Planning/project management			10,000
Technical support		835	1,000
Total Expenditures	<u>\$ 81,172</u>	<u>\$ 608,239</u>	<u>\$ 611,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Year Ended October 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Wayfinding</u>			
Identity signage maintenance	\$	\$ 14,824	\$ 7,500
<u>Parks Management</u>			
Parks equipment & maintenance	45,124	196,846	162,200
Parks utilities - electricity	474	6,014	8,000
Parks utilities - water	9,626	68,182	65,000
Parks utilities - telephone	368	4,456	4,500
Supplies	133	2,638	3,000
Pest control		665	865
Parks maintenance	9,103	178,848	213,017
Janatorial services	800	8,000	9,600
<u>Clean and Green</u>			
Landscape maintenance	5,283	61,309	63,059
I-45/SHP Interchange Landscape	3,182	53,823	54,451
Intersection trash removal	4,096	53,250	50,316
Highway ROW edge/mow/trash	10,006	100,058	97,127
Irrigation repairs		34,805	30,000
Special projects	7,277	74,833	70,500
I-45/SHP interchange utilities	3,366	21,825	15,000
Graffiti removal	1,700	17,680	17,680
Code Enforcement	4,660	47,746	58,170
<u>TIRZ Maintenance Projects</u>			
TIRZ project utilities	7,822	47,220	43,194
TIRZ project maintenance	17,658	189,393	198,544
<u>Total Expenditures</u>	<u>\$ 130,678</u>	<u>\$ 1,182,415</u>	<u>\$ 1,171,723</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Year Ended October 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 16,856	\$ 134,562	\$ 187,100
Security staff	17,856	213,804	210,200
Landscaping maintenance	1,812	21,100	24,000
Litter & trash service	527	2,742	3,000
Janitorial	760	9,889	9,200
Supplies	491	6,753	4,500
Equipment repair	7,253	7,848	10,000
Electrical	1,313	13,810	25,000
Water	2,873	17,691	10,000
Miscellaneous services	1,439	23,748	17,000
Total Expenditures	<u>\$ 51,180</u>	<u>\$ 451,947</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Year Ended October 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Bike Park Operations</u>			
Management	\$ 10,893	\$ 170,536	\$ 186,500
Security staff		190,787	208,236
Landscaping maintenance	33,222	109,274	111,864
Litter & trash service	(7,444)	5,740	8,400
Janitorial	2,578	30,940	30,000
Supplies	2,896	19,106	20,000
Equipment repair	1,500	27,735	10,000
Electrical	2,661	30,434	85,000
Water		20,681	50,000
Miscellaneous services	5,549	24,397	40,000
Total Expenditures	<u>\$ 51,855</u>	<u>\$ 629,630</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Year Ended October 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Marketing and Business Development			
Sponsorships and events	\$ 8,175	\$ 52,147	\$ 60,000
Advertising campaign	7	50,736	55,000
Promotional items		6,285	8,000
Departmental Support			
Project support costs	508	11,860	20,000
Communications			
News services	249	10,461	12,000
Publications/website	4,173	30,188	45,000
Total Expenditures	<u>\$ 13,112</u>	<u>\$ 161,677</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Year Ended October 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Funds Development			
Development resources	\$	\$ 1,500	\$ 50
Memberships			250
Total Expenditures	<u>\$</u>	<u>\$ 1,500</u>	<u>\$ 300</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES - PROGRAM SUPPORT SERVICES

Month and Year Ended October 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 65,409	\$ 843,737	\$ 860,000
Health benefits	9,125	91,788	103,000
Retirement	3,309	32,031	36,000
Purchased and Contracted Services			
Office rent	11,204	132,152	145,411
Telephones	1,326	15,935	15,000
IT and tech support	2,380	30,494	40,000
Assessment and collection fees	14,851	76,996	80,000
Property/Casualty Insurance	499	18,903	23,000
Accounting services	900	10,800	10,800
Audit fees		19,300	20,500
Payroll services	285	3,333	3,500
Bank charges	69	79	1,000
Legal	13,365	27,109	38,000
Other Operating Expenditures			
Travel and mileage	40	178	2,000
POA maintenance fees		2,078	2,100
Contingency reserve			5,000
Office Administration			
Copy machine	250	4,110	4,500
Postage meter		324	400
Equipment repairs		451	1,200
Office supplies	525	9,241	10,000
Postage and delivery	(12)	1,133	1,000
Printing and graphics			200
Staff training	160	4,930	12,000
Meetings	233	4,948	12,000
Furniture and fixtures		11,437	10,000
Memberships	150	14,304	20,000
Total Expenditures	<u>\$ 124,068</u>	<u>\$ 1,355,791</u>	<u>\$ 1,456,611</u>