

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

November 30, 2020

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Certified Public Accountants

8410 Highway 90A, Suite 150 | Sugar Land, Texas 77478

main: 346-772-2860 | fax: 346-772-2853

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

Sugar Land, Texas
January 13, 2021

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

November 30, 2020

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 80,958
Temporary investments	928,105
Assessments receivable	133,246
Accounts receivable	1,302,205
Total Assets	<u>\$ 2,444,514</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 157,439
Deferred revenue	133,246
Total Liabilities	<u>290,685</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>2,153,829</u>
Total Equity	<u>2,153,829</u>
Total Liabilities and Equity	<u>\$ 2,444,514</u>

NORTH HOUSTON DISTRICT

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

Month Ended November 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ 4,343	\$ 4,343	\$ 4,242,760
Penalties and interest	290	290	15,000
Interest	6	6	1,000
GBCC donations			5,000
TIRZ skate & bike park mgmt fund:	1,250,000	1,250,000	1,250,000
Other			
Total Revenues	<u>1,254,639</u>	<u>1,254,639</u>	<u>5,513,760</u>
Expenditures			
Public safety/GSAT	70,930	70,930	924,000
Planning, operations & infrastruc	23,322	23,322	525,000
Field services	64,659	64,659	1,175,000
Skate park	52,592	52,592	500,000
Bike park	64,489	64,489	750,000
Marketing and public affairs	(637)	(637)	200,000
Greenspoint Community Partners			300
Program support services	182,131	182,131	1,512,639
Total Expenditures	<u>457,486</u>	<u>457,486</u>	<u>5,586,939</u>
Revenues Over (Under) Expenditures	797,153	797,153	(73,179)
Fund Balance - beginning	<u>1,356,676</u>	<u>1,356,676</u>	<u>1,356,676</u>
Fund Balance - Ending	<u>\$ 2,153,829</u>	<u>\$ 2,153,829</u>	<u>\$ 1,283,497</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month Ended November 30, 2019

	<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	\$ 35,446	\$ 433,000
Houston Police Department			
HPD lease	16,000	16,000	192,000
HPD bike patrol			60,000
HPD off-duty program	4,865	4,865	50,000
Special Operations			
Private security contract	8,991	8,991	60,000
Community Crime Prevention Projects			
Crime prevention			15,000
Safety measures	5,521	5,521	110,000
Daily Operations and Maintenance			
Public safety patrol vehicle	107	107	4,000
Total Expenditures	<u>\$ 70,930</u>	<u>\$ 70,930</u>	<u>\$ 924,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

Month Ended November 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$ 3,322	\$ 3,322	\$ 463,500
Livable Centers			41,500
GBCC project development	20,000	20,000	20,000
Total Expenditures	<u>\$ 23,322</u>	<u>\$ 23,322</u>	<u>\$ 525,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month Ended November 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Wayfinding</u>			
Identity signage maintenance	\$	\$	\$ 10,000
<u>Parks Management</u>			
Parks equipment & maintenance	1,653	1,653	165,653
Parks utilities - electricity	765	765	7,000
Parks utilities - water	7,817	7,817	65,000
Parks utilities - telephone	377	377	5,000
Supplies	134	134	3,000
Pest control	124	124	865
Parks maintenance	8,130	8,130	178,214
Janatorial services	800	800	14,400
<u>Clean and Green</u>			
Landscape maintenance	3,517	3,517	59,559
I-45/SHP Interchange Landscape	2,101	2,101	53,824
Intersection trash removal	4,096	4,096	53,252
Highway ROW edge/mow/trash	5,003	5,003	100,058
Irrigation repairs			40,000
Special projects	7,423	7,423	70,500
I-45/SHP interchange utilities	1,324	1,324	15,000
Graffiti removal	1,360	1,360	17,680
Code enforcement	1,449	1,449	55,510
Gateway landscape maintenance	614	614	21,485
Gateway electricity	12	12	2,000
Gateway water	391	391	6,000
<u>TIRZ Maintenance Projects</u>			
TIRZ project utilities	7,306	7,306	40,000
TIRZ project maintenance	10,263	10,263	191,000
<u>Total Expenditures</u>	<u>\$ 64,659</u>	<u>\$ 64,659</u>	<u>\$ 1,175,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month Ended November 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 20,580	\$ 20,580	\$ 186,000
Security staff	17,568	17,568	210,200
Landscaping maintenance	1,812	1,812	24,000
Litter & trash service	87	87	3,000
Janitorial	761	761	9,200
Supplies	757	757	5,000
Equipment repair			10,000
Electrical	1,225	1,225	20,000
Water	2,361	2,361	15,000
Miscellaneous services	7,441	7,441	17,600
Total Expenditures	<u>\$ 52,592</u>	<u>\$ 52,592</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month Ended November 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 12,161	\$ 12,161	\$ 201,000
Security staff	34,540	34,540	208,236
Landscaping maintenance	8,898	8,898	111,864
Litter & trash service			8,400
Janitorial	2,578	2,578	33,500
Supplies	1,631	1,631	20,000
Equipment repair			30,000
Electrical	2,212	2,212	57,000
Water			50,000
Miscellaneous services	2,469	2,469	30,000
Total Expenditures	<u>\$ 64,489</u>	<u>\$ 64,489</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month Ended November 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Marketing and Business Development			
Sponsorships and events	\$	\$	\$ 60,000
Advertising campaign	7	7	55,000
Promotional items	1,160	1,160	8,000
Departmental Support			
Project support costs			20,000
Communications			
News services	106	106	12,000
Publications	(1910)	(1910)	45,000
Total Expenditures	<u>\$ (637)</u>	<u>\$ (637)</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month Ended November 30, 2019

	<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 Ended November 30, 2019

	Current Month	Year to Date	Annual Budget
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 132,649	\$ 132,649	\$ 911,000
Health benefits	8,260	8,260	114,000
Retirement	4,309	4,309	35,000
Purchased and Contracted Services			
Office rent	11,203	11,203	139,439
Telephones	1,575	1,575	17,000
IT and tech support	2,111	2,111	35,000
Assessment and collection fees			80,000
Property/Casualty Insurance	4,613	4,613	24,000
Accounting services	900	900	10,800
Audit fees			20,500
HR Support	750	750	15,000
Payroll services	281	281	3,500
Bank charges	54	54	1,000
Legal	1,299	1,299	35,000
Advocacy: Local/State/Fed			5,000
Other Operating Expenditures			
Travel and mileage			2,000
POA maintenance fees	2,078	2,078	2,100
Office Administration			
Copy machine	362	362	4,500
Postage meter	81	81	400
Equipment repairs			1,200
Office supplies	596	596	10,000
Postage and delivery			1,000
Printing and graphics			200
Staff training			10,000
Meetings	510	510	10,000
Furniture and fixtures			10,000
Memberships	10,500	10,500	15,000
Total Direct Expenditures	\$ 182,131	\$ 182,131	\$ 1,512,639