

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**January 31, 2022**

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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 January 31, 2022, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and three 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". The signature is written in a cursive, flowing style.

Sugar Land, Texas  
February 14, 2022

**COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

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

**January 31, 2022**

	<b><u>General</u></b> <b><u>Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 52,025
Temporary investments	7,083,100
Assessments receivable	1,053,507
Accounts receivable	3,646
Prepaid expenditures	
<b>Total Assets</b>	<b><u>\$ 8,192,278</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 120,238
Deferred revenue	1,053,507
<b>Total Liabilities</b>	<b><u>1,173,745</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	<u>7,018,533</u>
<b>Total Equity</b>	<b><u>7,018,533</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 8,192,278</u></b>

# NORTH HOUSTON DISTRICT

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

Month and Three Months Ended January 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b>Revenues</b>			
Assessments	\$ 4,043,409	\$ 4,702,641	\$ 4,772,440
Penalties and interest	29,682	50,080	15,000
Interest	1	15	1,000
GBCC donations			5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other	(14)	(41)	
<b>Total Revenues</b>	<u>4,073,078</u>	<u>6,002,695</u>	<u>6,043,440</u>
<b>Expenditures</b>			
Public safety/GSAT	78,251	240,893	1,025,963
Planning, operations & infrastruct	3,765	41,339	950,000
Field services	71,754	190,644	1,325,000
Skate Park	29,062	105,361	500,000
Bike Park	37,716	154,693	750,000
Marketing and public affairs	6,235	20,202	200,000
Greenspoint Community Partners			300
Program support services	120,094	414,659	1,609,037
<b>Total Expenditures</b>	<u>346,877</u>	<u>1,167,791</u>	<u>6,360,300</u>
<b>Revenues Over (Under) Expenditures</b>	3,726,201	4,834,904	(316,860)
Fund Balance - beginning	<u>3,292,332</u>	<u>2,183,629</u>	<u>2,183,629</u>
<b>Fund Balance - Ending</b>	<u>\$ 7,018,533</u>	<u>\$ 7,018,533</u>	<u>\$ 1,866,769</u>

## **SUPPLEMENTAL SCHEDULES**

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Three Months Ended January 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b><u>Direct Expenditures</u></b>			
<b>Harris County Sheriff's Department</b>			
Harris Co Proactive Taskforce \$	36,329	\$ 145,325	\$ 605,963
<b>Houston Police Department</b>			
HPD Lease	16,000	64,000	192,000
HPD Bike patrol			50,000
HPD off-duty program	3,095	8,660	50,000
<b>Special Operations</b>			
Private security contract	9,672	9,672	60,000
<b>Community Crime Prevention Projects</b>			
Crime prevention			15,000
Safety measures	12,592	12,592	50,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	563	644	3,000
<b>Total Expenditures</b>	<u>\$ 78,251</u>	<u>\$ 240,893</u>	<u>\$ 1,025,963</u>



# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **PLANNING, OPERATIONS AND INFRASTRUCTURE**

### **Month and Three Months Ended January 31, 2022**

	<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><u>Capital/Special Projects</u></b>			
Wayfinding design & construct	\$ 3,177	\$ 20,751	\$ 640,000
Livable centers	588	588	150,000
Public art program			100,000
GBCB project development		20,000	20,000
<b><u>Departmental Support</u></b>			
Planning/project management			40,000
<b>Total Expenditures</b>	<b><u>\$ 3,765</u></b>	<b><u>\$ 41,339</u></b>	<b><u>\$ 950,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

**Month and Three Months Ended January 31, 2022**

	<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><u>Wayfinding</u></b>			
Identity signage maintenance	\$	\$	\$ 12,500
<b><u>Parks Management</u></b>			
Parks equipment & maintenance	16,274	17,625	146,000
Parks utilities - electricity	(340)	1,600	11,000
Parks utilities - water	7,604	24,827	78,061
Parks utilities - telephone	192	622	4,200
Supplies			3,000
Pest control		186	900
Parks maintenance	10,926	27,758	183,036
Janatorial services	1,200	3,600	14,400
<b><u>Clean and Green</u></b>			
Landscape maintenance	3,555	10,664	61,436
I-45/SHP Interchange Landscape	2,165	6,494	55,438
Intersection trash removal	4,219	13,712	54,848
Highway ROW edge/mow/trash	5,311	15,934	106,226
Irrigation repairs			45,000
Special projects	(358)	10,015	110,000
I-45/SHP interchange utilities	2,317	4,898	23,000
Graffiti removal	1,360	4,420	17,680
Code Enforcement	4,820	11,105	55,000
Gateway landscape maintenance	1,240	3,722	60,552
Gateway electricity	5	56	4,000
Gateway water	536	1,477	8,100
<b><u>TIRZ Maintenance Projects</u></b>			
TIRZ project utilities	3,999	9,850	50,000
TIRZ project maintenance	6,729	17,965	138,063
Dylan park		4,114	82,560
<b><u>Total Expenditures</u></b>	<b><u>\$ 71,754</u></b>	<b><u>\$ 190,644</u></b>	<b><u>\$ 1,325,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Three Months Ended January 31, 2022**

	<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	\$ 11,881	\$ 37,391	\$ 186,000
Security staff		35,783	210,000
Landscaping maintenance	9,202	11,014	24,000
Litter & trash service	530	1,320	3,000
Janitorial	761	2,282	9,000
Supplies	250	684	5,000
Equipment repair			10,000
Electrical		2,494	20,000
Water	151	4,497	10,000
Miscellaneous services	6,287	9,896	23,000
<b>Total Expenditures</b>	<b><u>\$ 29,062</u></b>	<b><u>\$ 105,361</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Three Months Ended January 31, 2022**

	<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><u>Bike Park Operations</u></b>			
Management	\$ 17,398	\$ 59,207	\$ 210,000
Security staff			209,000
Landscaping maintenance	8,148	39,429	116,000
Litter & trash service	472	1,380	9,500
Janitorial	2,578	7,735	33,500
Supplies	1,529	3,730	20,000
Equipment repair		2,523	30,000
Electrical	1,687	4,826	30,000
Water		12,359	40,000
Miscellaneous services	5,904	23,504	52,000
<b>Total Expenditures</b>	<b><u>\$ 37,716</u></b>	<b><u>\$ 154,693</u></b>	<b><u>\$ 750,000</u></b>

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES MARKETING AND PUBLIC AFFAIRS

Month and Three Months Ended January 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b><u>Direct Expenditures</u></b>			
<b>Marketing and Business Development</b>			
Sponsorships and events	\$ 700	\$ 1,004	\$ 60,000
Advertising campaign		3,985	55,000
Promotional items	263	1,448	8,000
<b>Departmental Support</b>			
Project support costs		1,501	20,000
<b>Communications</b>			
News services	171	6,087	12,000
Publications/website	5,101	6,177	45,000
<b>Total Expenditures</b>	<u>\$ 6,235</u>	<u>\$ 20,202</u>	<u>\$ 200,000</u>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Three Months Ended January 31, 2022**

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

# **NORTH HOUSTON DISTRICT**

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

### **Month and Three Months Ended January 31, 2022**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b><u>Expenditures</u></b>			
<b>Direct Expenditures:</b>			
<b>Personnel Services</b>			
Salaries and taxes	\$ 65,565	\$ 252,296	\$ 973,000
Health benefits	8,348	35,036	132,000
Retirement	1,706	2,921	34,000
<b>Purchased and Contracted Services</b>			
Office rent	12,514	50,055	155,057
Telephones	2,435	6,139	17,000
IT and tech support	1,512	7,539	35,000
Assessment and collection fees	14,726	21,844	80,000
Property/Casualty Insurance	5,331	5,331	31,200
Accounting services	900	2,700	10,800
Audit fees			20,000
HR support		810	10,000
Payroll services	745	1,288	5,000
Bank charges	(1,074)	93	1,000
Legal	2,010	5,576	35,000
Advocacy: Local/State/Fed			5,000
<b>Other Operating Expenditures</b>			
Travel and mileage	18	18	2,000
POA maintenance fees		2,078	2,100
<b>Office Administration</b>			
Copy machine	319	1,053	2,880
Postage meter		141	600
Equipment repairs			1,200
Office supplies	1,560	3,011	10,000
Postage and delivery	28	602	1,000
Printing and graphics		9	200
Staff training			10,000
Meetings	797	2,965	10,000
Furniture and fixtures			10,000
Memberships	2,654	13,154	15,000
<b>Total Expenditures</b>	<u>\$ 120,094</u>	<u>\$ 414,659</u>	<u>\$ 1,609,037</u>