

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**May 31, 2022**

--ooOoo--

## **C O N T E N T S**

|   | <b><u>Page</u></b> |
|---|--------------------|
| <b>Accountants' Compilation Report</b>  | 1                  |
| <b><u>FINANCIAL STATEMENTS</u></b>  |                    |
| Balance Sheet – All Governmental Fund Types   | 3                  |
| Statement of Revenues, Expenditures and Changes in Fund Balance –<br>Budget and Actual - General Fund | 4                  |
| <b><u>SUPPLEMENTAL SCHEDULES</u></b>  |                    |
| Schedule of Expenditures – Public Safety/GSAT   | 6                  |
| Schedule of Expenditures – Planning, Operations and Infrastructure                                    | 7                  |
| Schedule of Expenditures – Field Services   | 8                  |
| Schedule of Expenditures – Skate Park   | 9                  |
| Schedule of Expenditures – Bike Park  | 10                 |
| Schedule of Expenditures – Marketing and Public Affairs   | 11                 |
| Schedule of Expenditures – Greenspoint Community Partners   | 12                 |
| Schedule of Expenditures – Program Support Services   | 13                 |

--ooOoo--



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 May 31, 2022, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and seven 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.

Sugar Land, Texas  
July 6, 2022

**COMPILED FINANCIAL STATEMENTS**

# NORTH HOUSTON DISTRICT

## BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

May 31, 2022

|                                      | <u>General<br/>Fund</u>    |
|--------------------------------------|----------------------------|
| <b><u>Assets</u></b>                 |                            |
| Cash                                 | \$ 78,864                  |
| Temporary investments                | 5,595,350                  |
| Assessments receivable               | 328,650                    |
| Accounts receivable                  | 1,220                      |
| Prepaid expenditures                 |                            |
| <b>Total Assets</b>                  | <u><u>\$ 6,004,084</u></u> |
| <b><u>Liabilities and Equity</u></b> |                            |
| <b><u>Liabilities</u></b>            |                            |
| Accounts payable                     | \$ 165,628                 |
| Deferred revenue                     | 328,650                    |
| <b>Total Liabilities</b>             | <u><u>494,278</u></u>      |
| <b><u>Equity</u></b>                 |                            |
| Fund Balance:                        |                            |
| Unreserved and unassigned            | 5,509,806                  |
| <b>Total Equity</b>                  | <u><u>5,509,806</u></u>    |
| <b>Total Liabilities and Equity</b>  | <u><u>\$ 6,004,084</u></u> |

# NORTH HOUSTON DISTRICT

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

Month and Seven Months Ended May 31, 2022

|   | <u>Current<br/>Month</u> | <u>Year to<br/>Date</u> | <u>Annual<br/>Budget</u> |
|---|--------------------------|-------------------------|--------------------------|
| <b>Revenues</b>                               |                          |                         |                          |
| Assessments                                   | \$ 63,781                | \$ 5,131,833            | \$ 4,772,440             |
| Penalties and interest                        | 31,932                   | 95,345                  | 15,000                   |
| Interest                                      | 2                        | 24                      | 1,000                    |
| GBCC donations                                |                          | 1,127                   | 5,000                    |
| TIRZ skate & bike park mgmt fund:             |                          | 1,250,000               | 1,250,000                |
| Other   | (14)                     | (95)                    |                          |
| <b>Total Revenues</b>                         | <u>95,701</u>            | <u>6,478,234</u>        | <u>6,043,440</u>         |
| <b>Expenditures</b>                           |                          |                         |                          |
| Public safety/GSAT                            | 80,149                   | 613,967                 | 1,025,963                |
| Planning, operations & infrastruct            | 13,219                   | 61,154                  | 950,000                  |
| Field services                                | 108,678                  | 747,687                 | 1,325,000                |
| Skate Park                                    | 44,902                   | 285,110                 | 500,000                  |
| Bike Park                                     | 69,922                   | 489,245                 | 750,000                  |
| Marketing and public affairs                  | 13,720                   | 61,463                  | 200,000                  |
| Greenspoint Community Partners                |                          |                         | 300                      |
| Program support services                      | 104,668                  | 893,431                 | 1,609,037                |
| <b>Total Expenditures</b>                     | <u>435,258</u>           | <u>3,152,057</u>        | <u>6,360,300</u>         |
| <b>Revenues Over (Under)<br/>Expenditures</b> | (339,557)                | 3,326,177               | (316,860)                |
| Fund Balance - beginning                      | <u>5,849,363</u>         | <u>2,183,629</u>        | <u>2,183,629</u>         |
| <b>Fund Balance - Ending</b>                  | <u>\$ 5,509,806</u>      | <u>\$ 5,509,806</u>     | <u>\$ 1,866,769</u>      |

## **SUPPLEMENTAL SCHEDULES**

# **NORTH HOUSTON DISTRICT**

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

**Month and Seven Months Ended May 31, 2022**

|  | <b><u>Current<br/>Month</u></b> | <b><u>Year to<br/>Date</u></b> | <b><u>Annual<br/>Budget</u></b> |
|--|---------------------------------|--------------------------------|---------------------------------|
| <b><u>Direct Expenditures</u></b>          |                                 |                                |                                 |
| <b>Harris County Sheriff's Department</b>  |                                 |                                |                                 |
| Harris Co Proactive Taskforce \$           | 100,994                         | \$ 397,810                     | \$ 605,963                      |
| <b>Houston Police Department</b>           |                                 |                                |                                 |
| HPD Lease                                  | (34,497)                        | 128,000                        | 192,000                         |
| HPD Bike patrol                            |                                 |                                | 50,000                          |
| HPD off-duty program                       | 3,309                           | 21,008                         | 50,000                          |
| <b>Special Operations</b>                  |                                 |                                |                                 |
| Private security contract                  | 4,700                           | 33,326                         | 60,000                          |
| <b>Community Crime Prevention Projects</b> |                                 |                                |                                 |
| Crime prevention                           |                                 | (765)                          | 15,000                          |
| Safety measures                            | 5,344                           | 33,144                         | 50,000                          |
| <b>Daily Operations and Maintenance</b>    |                                 |                                |                                 |
| Public safety patrol vehicle               | 299                             | 1,444                          | 3,000                           |
| <b>Total Expenditures</b>                  | <b><u>\$ 80,149</u></b>         | <b><u>\$ 613,967</u></b>       | <b><u>\$ 1,025,963</u></b>      |



# **NORTH HOUSTON DISTRICT**

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

### **Month and Seven Months Ended May 31, 2022**

|  | <b><u>Current<br/>Month</u></b> | <b><u>Year to<br/>Date</u></b> | <b><u>Annual<br/>Budget</u></b> |
|--|---------------------------------|--------------------------------|---------------------------------|
| <b><u>Direct Expenditures</u></b>      |                                 |                                |                                 |
| <b><u>Capital/Special Projects</u></b> |                                 |                                |                                 |
| Wayfinding design & construct          | \$                              | \$                             | \$                              |
| Livable centers                        | 7,632                           | 21,153                         | 640,000                         |
| Public art program                     | 5,587                           | 8,220                          | 150,000                         |
| GBCC project development               |                                 | 9,131                          | 100,000                         |
| <b><u>Departmental Support</u></b>     |                                 | 20,000                         | 20,000                          |
| Planning/project management            |                                 | 2,650                          | 40,000                          |
| <b>Total Expenditures</b>              | <b>\$ 13,219</b>                | <b>\$ 61,154</b>               | <b>\$ 950,000</b>               |

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

#### **Month and Seven Months Ended May 31, 2022**

|                                   | <b><u>Current<br/>Month</u></b> | <b><u>Year to<br/>Date</u></b> | <b><u>Annual<br/>Budget</u></b> |
|-----------------------------------|---------------------------------|--------------------------------|---------------------------------|
| <b><u>Direct Expenditures</u></b> |                                 |                                |                                 |
| <b>Wayfinding</b>                 |                                 |                                |                                 |
| Identity signage maintenance      | \$                              | \$                             | \$ 12,500                       |
| <b>Parks Management</b>           |                                 |                                |                                 |
| Parks equipment & maintenance     | 1,399                           | 85,395                         | 146,000                         |
| Parks utilities - electricity     | 767                             | 5,351                          | 11,000                          |
| Parks utilities - water           | 11,733                          | 45,943                         | 78,061                          |
| Parks utilities - telephone       | 330                             | 1,569                          | 4,200                           |
| Supplies                          |                                 |                                | 3,000                           |
| Pest control                      | 162                             | 584                            | 900                             |
| Parks maintenance                 | 15,229                          | 101,401                        | 183,036                         |
| Janatorial services               | 800                             | 7,600                          | 14,400                          |
| <b>Clean and Green</b>            |                                 |                                |                                 |
| Landscape maintenance             | 6,588                           | 31,061                         | 61,436                          |
| I-45/SHP Interchange Landscape    | 4,129                           | 30,455                         | 55,438                          |
| Intersection trash removal        | 4,219                           | 31,643                         | 54,848                          |
| Highway ROW edge/mow/trash        | 10,623                          | 53,113                         | 106,226                         |
| Irrigation repairs                | 13,848                          | 29,762                         | 45,000                          |
| Special projects                  | 7,183                           | 87,769                         | 110,000                         |
| I-45/SHP interchange utilities    | 2,855                           | 10,428                         | 23,000                          |
| Graffiti removal                  | 2,720                           | 11,660                         | 17,680                          |
| Code Enforcement                  | 4,356                           | 26,315                         | 55,000                          |
| Gateway landscape maintenance     | 2,280                           | 22,511                         | 60,552                          |
| Gateway electricity               | 26                              | 181                            | 4,000                           |
| Gateway water                     | 725                             | 2,808                          | 8,100                           |
| <b>TIRZ Maintenance Projects</b>  |                                 |                                |                                 |
| TIRZ project utilities            | 8,329                           | 27,027                         | 50,000                          |
| TIRZ project maintenance          | 5,998                           | 95,128                         | 138,063                         |
| Dylan park                        | 4,379                           | 39,983                         | 82,560                          |
| <b>Total Expenditures</b>         | <b><u>\$ 108,678</u></b>        | <b><u>\$ 747,687</u></b>       | <b><u>\$ 1,325,000</u></b>      |

# **NORTH HOUSTON DISTRICT**

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

### **Month and Seven Months Ended May 31, 2022**

|                                   | <b><u>Current<br/>Month</u></b> | <b><u>Year to<br/>Date</u></b> | <b><u>Annual<br/>Budget</u></b> |
|-----------------------------------|---------------------------------|--------------------------------|---------------------------------|
| <b><u>Direct Expenditures</u></b> |                                 |                                |                                 |
| <b>Skate Park Operations</b>      |                                 |                                |                                 |
| Management                        | \$ 21,006                       | \$ 94,965                      | \$ 186,000                      |
| Security staff                    | 18,144                          | 123,491                        | 210,000                         |
| Landscaping maintenance           | 1,812                           | 20,074                         | 24,000                          |
| Litter & trash service            | 265                             | 2,645                          | 3,000                           |
| Janitorial                        | 761                             | 5,325                          | 9,000                           |
| Supplies                          |                                 | 1,899                          | 5,000                           |
| Equipment repair                  |                                 |                                | 10,000                          |
| Electrical                        | 1,101                           | 8,401                          | 20,000                          |
| Water                             | 514                             | 7,300                          | 10,000                          |
| Miscellaneous services            | 1,299                           | 21,010                         | 23,000                          |
| <b>Total Expenditures</b>         | <b><u>\$ 44,902</u></b>         | <b><u>\$ 285,110</u></b>       | <b><u>\$ 500,000</u></b>        |

# **NORTH HOUSTON DISTRICT**

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

### **Month and Seven Months Ended May 31, 2022**

|                                    | <b><u>Current<br/>Month</u></b> | <b><u>Year to<br/>Date</u></b> | <b><u>Annual<br/>Budget</u></b> |
|------------------------------------|---------------------------------|--------------------------------|---------------------------------|
| <b><u>Direct Expenditures</u></b>  |                                 |                                |                                 |
| <b><u>Bike Park Operations</u></b> |                                 |                                |                                 |
| Management                         | \$ 9,584                        | \$ 122,997                     | \$ 210,000                      |
| Security staff                     | 36,621                          | 135,896                        | 209,000                         |
| Landscaping maintenance            | 8,148                           | 79,417                         | 116,000                         |
| Litter & trash service             | 508                             | 6,801                          | 9,500                           |
| Janitorial                         | 2,578                           | 18,048                         | 33,500                          |
| Supplies                           | 562                             | 20,809                         | 20,000                          |
| Equipment repair                   |                                 | 2,550                          | 30,000                          |
| Electrical                         | 2,345                           | 16,222                         | 30,000                          |
| Water                              | 5,928                           | 27,875                         | 40,000                          |
| Miscellaneous services             | 3,648                           | 58,630                         | 52,000                          |
| <b>Total Expenditures</b>          | <b><u>\$ 69,922</u></b>         | <b><u>\$ 489,245</u></b>       | <b><u>\$ 750,000</u></b>        |

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES MARKETING AND PUBLIC AFFAIRS

### Month and Seven Months Ended May 31, 2022

|   | <u>Current<br/>Month</u> | <u>Year to<br/>Date</u> | <u>Annual<br/>Budget</u> |
|---|--------------------------|-------------------------|--------------------------|
| <b><u>Direct Expenditures</u></b>         |                          |                         |                          |
| <b>Marketing and Business Development</b> |                          |                         |                          |
| Sponsorships and events                   | \$                       | \$ 1,848                | \$ 60,000                |
| Advertising campaign                      |                          | 28,365                  | 55,000                   |
| Promotional items                         |                          | 1,878                   | 8,000                    |
| <b>Departmental Support</b>               |                          |                         |                          |
| Project support costs                     | 8,980                    | 10,931                  | 20,000                   |
| <b>Communications</b>                     |                          |                         |                          |
| News services                             | 184                      | 7,330                   | 12,000                   |
| Publications/website                      | 4,556                    | 11,111                  | 45,000                   |
| <b>Total Expenditures</b>                 | <u>\$ 13,720</u>         | <u>\$ 61,463</u>        | <u>\$ 200,000</u>        |

# **NORTH HOUSTON DISTRICT**

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

### **Month and Seven Months Ended May 31, 2022**

|                                   | <b><u>Current<br/>Month</u></b> | <b><u>Year to<br/>Date</u></b> | <b><u>Annual<br/>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 Seven Months Ended May 31, 2022

|  | <u>Current<br/>Month</u> | <u>Year to<br/>Date</u> | <u>Annual<br/>Budget</u> |
|--|--------------------------|-------------------------|--------------------------|
| <b>Expenditures</b>                      |                          |                         |                          |
| <b>Direct Expenditures:</b>              |                          |                         |                          |
| <b>Personnel Services</b>                |                          |                         |                          |
| Salaries and taxes                       | \$ 67,545                | \$ 526,996              | \$ 973,000               |
| Health benefits                          | 6,960                    | 68,837                  | 132,000                  |
| Retirement                               | 1,707                    | 12,394                  | 34,000                   |
| <b>Purchased and Contracted Services</b> |                          |                         |                          |
| Office rent                              | 13,231                   | 101,950                 | 155,057                  |
| Telephones                               | 873                      | 11,870                  | 17,000                   |
| IT and tech support                      | 2,148                    | 17,908                  | 35,000                   |
| Assessment and collection fees           |                          | 52,279                  | 80,000                   |
| Property/Casualty Insurance              | (130)                    | 10,662                  | 31,200                   |
| Accounting services                      |                          | 6,300                   | 10,800                   |
| Audit fees                               |                          | 19,700                  | 20,000                   |
| HR support                               | 75                       | 1,410                   | 10,000                   |
| Payroll services                         | 503                      | 3,627                   | 5,000                    |
| Bank charges                             |                          | 103                     | 1,000                    |
| Legal                                    | 6,735                    | 18,918                  | 35,000                   |
| Advocacy: Local/State/Fed                |                          |                         | 5,000                    |
| <b>Other Operating Expenditures</b>      |                          |                         |                          |
| Travel and mileage                       | 56                       | 74                      | 2,000                    |
| POA maintenance fees                     |                          | 2,078                   | 2,100                    |
| <b>Office Administration</b>             |                          |                         |                          |
| Copy machine                             | 310                      | 3,596                   | 2,880                    |
| Postage meter                            |                          | 282                     | 600                      |
| Equipment repairs                        |                          | 907                     | 1,200                    |
| Office supplies                          | 3,106                    | 8,844                   | 10,000                   |
| Postage and delivery                     | 45                       | 1,147                   | 1,000                    |
| Printing and graphics                    |                          | 970                     | 200                      |
| Staff training                           | 820                      | 2,442                   | 10,000                   |
| Meetings                                 | 200                      | 6,119                   | 10,000                   |
| Furniture and fixtures                   |                          |                         | 10,000                   |
| Memberships                              | 484                      | 14,018                  | 15,000                   |
| <b>Total Expenditures</b>                | <u>\$ 104,668</u>        | <u>\$ 893,431</u>       | <u>\$ 1,609,037</u>      |