

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

October 31, 2021

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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, 2021, 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.

Sugar Land, Texas
December 14, 2021

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

October 31, 2021

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 71,411
Temporary investments	2,249,865
Assessments receivable	272,273
Accounts receivable	1,846
Prepaid expenditures	66,344
Total Assets	<u>\$ 2,661,739</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 214,564
Deferred revenue	272,273
Total Liabilities	<u>486,837</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	2,174,902
Total Equity	<u>2,174,902</u>
Total Liabilities and Equity	<u>\$ 2,661,739</u>

NORTH HOUSTON DISTRICT

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

Month and Year Ended October 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (28,061)	\$ 4,792,511	\$ 4,242,760
Penalties and interest	2,359	69,334	15,000
Interest	1	139	1,000
GCP Donations		4,005	
GBCC donations	898	4,028	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other	(13)	15,371	
Total Revenues	<u>(24,816)</u>	<u>6,135,388</u>	<u>5,513,760</u>
Expenditures			
Public safety/GSAT	20,439	777,921	924,000
Planning, operations & infrastruct	12,693	441,573	575,000
Field services	93,774	1,164,499	1,175,000
Skate Park	42,214	510,844	500,000
Bike Park	91,476	741,606	750,000
Marketing and public affairs	6,080	185,132	245,000
Greenspoint Community Partners			300
Program support services	111,103	1,452,908	1,512,639
Total Expenditures	<u>377,779</u>	<u>5,274,483</u>	<u>5,681,939</u>
Revenues Over (Under) Expenditures	(402,595)	860,905	(168,179)
Fund Balance - beginning	<u>2,577,497</u>	<u>1,313,997</u>	<u>1,313,997</u>
Fund Balance - Ending	<u>\$ 2,174,902</u>	<u>\$ 2,174,902</u>	<u>\$ 1,145,818</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Year Ended October 31, 2021

	<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		\$ 396,989	\$ 433,000
Houston Police Department			
HPD Lease	16,000	197,936	192,000
HPD Bike patrol		34,586	60,000
HPD off-duty program	2,835	42,263	50,000
Special Operations			
Private security contract		49,902	60,000
Community Crime Prevention Projects			
Crime prevention	1,499	12,210	15,000
Safety measures		42,560	110,000
Daily Operations and Maintenance			
Public safety patrol vehicle	105	1,475	4,000
Total Expenditures	<u>\$ 20,439</u>	<u>\$ 777,921</u>	<u>\$ 924,000</u>

NORTH HOUSTON DISTRICT
SCHEDULE OF EXPENDITURES
PLANNING, OPERATIONS AND INFRASTRUCTURE
Month and Year Ended October 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Capital/Special Projects</u>			
Wayfinding design & construct	\$ 10,793	\$ 367,183	\$ 463,500
Livable centers		45,090	41,500
GBCC project development		20,000	20,000
<u>Departmental Support</u>			
Planning/project management	1,900	9,300	50,000
Total Expenditures	<u>\$ 12,693</u>	<u>\$ 441,573</u>	<u>\$ 575,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Year Ended October 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$ 1,415	\$ 11,760	\$ 10,000
Parks Management			
Parks equipment & maintenance	6,309	157,418	165,653
Parks utilities - electricity	525	9,745	7,000
Parks utilities - water	10,078	91,428	65,000
Parks utilities - telephone	206	3,379	5,000
Supplies	400	3,000	3,000
Pest control	50	647	865
Parks maintenance	9,104	181,634	178,214
Janatorial services	800	10,000	14,400
Clean and Green			
Landscape maintenance	4,777	59,559	59,559
I-45/SHP Interchange Landscape	3,182	53,823	53,824
Intersection trash removal	4,096	53,250	53,252
Highway ROW edge/mow/trash	10,006	100,058	100,058
Irrigation repairs	14,517	34,960	40,000
Special projects	2,561	64,138	70,500
I-45/SHP interchange utilities	2,265	18,799	15,000
Graffiti removal	1,700	17,340	17,680
Code Enforcement	6,205	49,775	55,510
Gateway landscape maintenance	614	21,484	21,485
Gateway electricity	24	439	2,000
Gateway water	431	6,649	6,000
TIRZ Maintenance Projects			
TIRZ project utilities	3,437	48,038	40,000
TIRZ project maintenance	11,072	167,176	191,000
Total Expenditures	<u>\$ 93,774</u>	<u>\$ 1,164,499</u>	<u>\$ 1,175,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Year Ended October 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 9,182	\$ 172,931	\$ 186,000
Security staff	18,096	211,260	210,200
Landscaping maintenance	4,855	24,787	24,000
Litter & trash service	258	6,029	3,000
Janitorial	761	9,182	9,200
Supplies	156	5,561	5,000
Equipment repair		11,633	10,000
Electrical	1,291	15,257	20,000
Water	1,058	7,081	15,000
Miscellaneous services	6,557	47,123	17,600
Total Expenditures	<u>\$ 42,214</u>	<u>\$ 510,844</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Year Ended October 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Bike Park Operations</u>			
Management	\$ 15,368	\$ 175,063	\$ 201,000
Security staff	24,550	217,667	208,236
Landscaping maintenance	21,949	112,327	111,864
Litter & trash service	1,010	6,969	8,400
Janitorial	2,579	29,279	33,500
Supplies	1,342	12,437	20,000
Equipment repair		39,873	30,000
Electrical	10,808	38,036	57,000
Water		24,258	50,000
Miscellaneous services	13,870	85,697	30,000
Total Expenditures	<u>\$ 91,476</u>	<u>\$ 741,606</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Year Ended October 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Marketing and Business Development			
Sponsorships and events	\$ 700	\$ 54,198	\$ 60,000
Advertising campaign		59,323	55,000
Promotional items	318	2,689	8,000
Departmental Support			
Project support costs	1,515	46,113	65,000
Communications			
News services	3,547	14,443	12,000
Publications/website		8,366	45,000
Total Expenditures	\$ 6,080	\$ 185,132	\$ 245,000

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Year Ended October 31, 2021

	<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 and Year Ended October 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 61,613	\$ 905,015	\$ 911,000
Health benefits	(1,390)	92,091	114,000
Retirement	3,412	33,735	35,000
Purchased and Contracted Services			
Office rent		137,608	139,439
Telephones	534	17,070	17,000
IT and tech support	1,569	42,335	35,000
Assessment and collection fees	18,275	78,185	80,000
Property/Casualty Insurance	6,325	30,620	24,000
Accounting services	500	9,900	10,800
Audit fees		19,300	20,500
HR support		1,650	15,000
Payroll services	261	3,609	3,500
Bank charges	20	399	1,000
Legal	5,522	24,058	35,000
Advocacy: Local/State/Fed		5,000	5,000
Other Operating Expenditures			
Travel and mileage	26	117	2,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	245	3,982	4,500
Postage meter		517	400
Equipment repairs		604	1,200
Office supplies	1,059	8,907	10,000
Postage and delivery	(7)	625	1,000
Printing and graphics	18	107	200
Staff training	257	908	10,000
Meetings	1,961	5,197	10,000
Furniture and fixtures	5,278	9,363	10,000
Memberships	5,625	19,928	15,000
Total Expenditures	<u>\$ 111,103</u>	<u>\$ 1,452,908</u>	<u>\$ 1,512,639</u>