

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**December 31, 2021**

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## **CONTENTS**

	<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 – 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

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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 December 31, 2021, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and two 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  
January 27, 2022

**COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

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

**December 31, 2021**

	<b><u>General Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 44,771
Temporary investments	3,395,871
Assessments receivable	5,106,388
Accounts receivable	1,845
Prepaid expenditures	
<b>Total Assets</b>	<b><u>\$ 8,548,875</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 150,155
Deferred revenue	5,106,388
<b>Total Liabilities</b>	<b><u>5,256,543</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	<u>3,292,332</u>
<b>Total Equity</b>	<b><u>3,292,332</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 8,548,875</u></b>

# NORTH HOUSTON DISTRICT

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

Month and Two Months Ended December 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b>Revenues</b>			
Assessments	\$ 660,339	\$ 659,232	\$ 4,772,440
Penalties and interest	3,648	20,398	15,000
Interest	5	14	1,000
GBCC donations			5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other	(13)	(27)	
<b>Total Revenues</b>	<u>663,979</u>	<u>1,929,617</u>	<u>6,043,440</u>
<b>Expenditures</b>			
Public safety/GSAT	54,642	162,642	1,025,963
Planning, operations & infrastruc	14,398	37,574	950,000
Field services	65,073	118,890	1,325,000
Skate Park	41,908	76,299	500,000
Bike Park	78,420	116,977	750,000
Marketing and public affairs	6,939	13,967	200,000
Greenspoint Community Partners			300
Program support services	96,854	294,565	1,609,037
<b>Total Expenditures</b>	<u>358,234</u>	<u>820,914</u>	<u>6,360,300</u>
<b>Revenues Over (Under) Expenditures</b>	305,745	1,108,703	(316,860)
Fund Balance - beginning	<u>2,986,587</u>	<u>2,183,629</u>	<u>2,183,629</u>
<b>Fund Balance - Ending</b>	<u>\$ 3,292,332</u>	<u>\$ 3,292,332</u>	<u>\$ 1,866,769</u>

**SUPPLEMENTAL SCHEDULES**

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

### Month and Two Months Ended December 31, 2021

	<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 \$	36,332	\$ 108,996	\$ 605,963
<b>Houston Police Department</b>			
HPD Lease	16,000	48,000	192,000
HPD Bike patrol			50,000
HPD off-duty program	2,310	5,565	50,000
<b>Special Operations</b>			
Private security contract			60,000
<b>Community Crime Prevention Projects</b>			
Crime prevention			15,000
Safety measures			50,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle		81	3,000
<b>Total Expenditures</b>	<u>\$ 54,642</u>	<u>\$ 162,642</u>	<u>\$ 1,025,963</u>



# **NORTH HOUSTON DISTRICT**

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

### **Month and Two Months Ended December 31, 2021**

	<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	\$ 14,398	\$ 17,574	\$ 640,000
Livable centers			150,000
Public art program			100,000
GBCC project development		20,000	20,000
<b><u>Departmental Support</u></b>			
Planning/project management			40,000
<b>Total Expenditures</b>	<b><u>\$ 14,398</u></b>	<b><u>\$ 37,574</u></b>	<b><u>\$ 950,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

#### **Month and Two Months Ended December 31, 2021**

	<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	1,055	1,351	146,000
Parks utilities - electricity	1,003	1,940	11,000
Parks utilities - water	12,421	17,223	78,061
Parks utilities - telephone	224	430	4,200
Supplies			3,000
Pest control	25	186	900
Parks maintenance	8,460	16,832	183,036
Janatorial services	1,200	2,400	14,400
<b><u>Clean and Green</u></b>			
Landscape maintenance	3,554	7,109	61,436
I-45/SHP Interchange Landscape	2,164	4,329	55,438
Intersection trash removal	5,274	9,493	54,848
Highway ROW edge/mow/trash	5,312	10,623	106,226
Irrigation repairs			45,000
Special projects	1,416	10,373	110,000
I-45/SHP interchange utilities	1,247	2,581	23,000
Graffiti removal	1,700	3,060	17,680
Code Enforcement	3,421	6,285	55,000
Gateway landscape maintenance	1,241	2,482	60,552
Gateway electricity	26	51	4,000
Gateway water	398	941	8,100
<b><u>TIRZ Maintenance Projects</u></b>			
TIRZ project utilities	3,537	5,851	50,000
TIRZ project maintenance	7,281	11,236	138,063
Dylan park	4,114	4,114	82,560
<b><u>Total Expenditures</u></b>	<b><u>\$ 65,073</u></b>	<b><u>\$ 118,890</u></b>	<b><u>\$ 1,325,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Two Months Ended December 31, 2021**

	<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	\$ 13,194	\$ 25,510	\$ 186,000
Security staff	18,144	35,783	210,000
Landscaping maintenance	1,812	1,812	24,000
Litter & trash service	530	790	3,000
Janitorial	760	1,521	9,000
Supplies	180	434	5,000
Equipment repair			10,000
Electrical	1,268	2,494	20,000
Water	4,227	4,346	10,000
Miscellaneous services	1,793	3,609	23,000
<b>Total Expenditures</b>	<b><u>\$ 41,908</u></b>	<b><u>\$ 76,299</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Two Months Ended December 31, 2021**

	<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	\$ 16,902	\$ 41,809	\$ 210,000
Security staff			209,000
Landscaping maintenance	31,281	31,281	116,000
Litter & trash service	457	908	9,500
Janitorial	2,579	5,157	33,500
Supplies	718	2,201	20,000
Equipment repair		2,523	30,000
Electrical	827	3,139	30,000
Water	12,359	12,359	40,000
Miscellaneous services	13,297	17,600	52,000
<b>Total Expenditures</b>	<b><u>\$ 78,420</u></b>	<b><u>\$ 116,977</u></b>	<b><u>\$ 750,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **MARKETING AND PUBLIC AFFAIRS**

### **Month and Two Months Ended December 31, 2021**

	<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>Marketing and Business Development</b>			
Sponsorships and events	\$	\$ 304	\$ 60,000
Advertising campaign	85	3,985	55,000
Promotional items		1,185	8,000
<b>Departmental Support</b>			
Project support costs		1,501	20,000
<b>Communications</b>			
News services	5,778	5,916	12,000
Publications/website	1,076	1,076	45,000
<b>Total Expenditures</b>	<b><u>\$ 6,939</u></b>	<b><u>\$ 13,967</u></b>	<b><u>\$ 200,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Two Months Ended December 31, 2021**

	<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 Two Months Ended December 31, 2021**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b>Expenditures</b>			
<b>Direct Expenditures:</b>			
<b>Personnel Services</b>			
Salaries and taxes	\$ 65,708	\$ 186,731	\$ 973,000
Health benefits	8,348	26,688	132,000
Retirement	(2,484)	1,215	34,000
<b>Purchased and Contracted Services</b>			
Office rent	12,514	37,541	155,057
Telephones	1,839	3,704	17,000
IT and tech support	2,725	6,027	35,000
Assessment and collection fees		7,118	80,000
Property/Casualty Insurance			31,200
Accounting services	900	1,800	10,800
Audit fees			20,000
HR support		810	10,000
Payroll services	278	543	5,000
Bank charges	39	1,167	1,000
Legal	3,566	3,566	35,000
Advocacy: Local/State/Fed			5,000
<b>Other Operating Expenditures</b>			
Travel and mileage			2,000
POA maintenance fees		2,078	2,100
<b>Office Administration</b>			
Copy machine	245	734	2,880
Postage meter	141	141	600
Equipment repairs			1,200
Office supplies	961	1,451	10,000
Postage and delivery	25	574	1,000
Printing and graphics	9	9	200
Staff training			10,000
Meetings	2,040	2,168	10,000
Furniture and fixtures			10,000
Memberships		10,500	15,000
<b>Total Expenditures</b>	<u>\$ 96,854</u>	<u>\$ 294,565</u>	<u>\$ 1,609,037</u>