

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

November 30, 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 November 30, 2021, 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.

A handwritten signature in black ink that reads "Knox Cox & 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

November 30, 2021

		General Fund
<u>Assets</u>		
Cash		\$ 1,266,540
Temporary investments		1,832,639
Assessments receivable		264,250
Accounts receivable		1,846
Total Assets		\$ 3,365,275
<u>Liabilities and Equity</u>		
<u>Liabilities</u>		
Accounts payable		\$ 114,438
Deferred revenue		264,250
Total Liabilities		378,688
<u>Equity</u>		
Fund Balance:		
Unreserved and unassigned		2,986,587
Total Equity		2,986,587
Total Liabilities and Equity		\$ 3,365,275

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	\$ (1,107)	\$ (1,107)	\$ 4,772,440
Penalties and interest	16,750	16,750	15,000
Interest	9	9	1,000
GBCC donations			5,000
TIRZ skate & bike park mgmt fund:	1,250,000	1,250,000	1,250,000
Other	(14)	(14)	
Total Revenues	<u>1,265,638</u>	<u>1,265,638</u>	<u>6,043,440</u>
Expenditures			
Public safety/GSAT	108,000	108,000	1,025,963
Planning, operations & infrastruct	23,176	23,176	950,000
Field services	53,817	53,817	1,325,000
Skate park	34,391	34,391	500,000
Bike park	38,557	38,557	750,000
Marketing and public affairs	7,028	7,028	200,000
Greenspoint Community Partners			300
Program support services	197,711	197,711	1,609,037
Total Expenditures	<u>462,680</u>	<u>462,680</u>	<u>6,360,300</u>
Revenues Over (Under) Expenditures	802,958	802,958	(316,860)
Fund Balance - beginning	<u>2,183,629</u>	<u>2,183,629</u>	<u>2,183,629</u>
Fund Balance - Ending	<u><u>\$ 2,986,587</u></u>	<u><u>\$ 2,986,587</u></u>	<u><u>\$ 1,866,769</u></u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month Ended November 30, 2019

	Current Month	Year to Date	Annual Budget
<u>Direct Expenditures</u>			
Harris County Sheriff's Department			
Harris Co proactive taskforce \$	72,664	\$ 72,664	\$ 605,963
Houston Police Department			
HPD lease	32,000	32,000	192,000
HPD bike patrol			50,000
HPD off-duty program	3,255	3,255	50,000
Special Operations			
Private security contract			60,000
Community Crime Prevention Projects			
Crime prevention			15,000
Safety measures			50,000
Daily Operations and Maintenance			
Public safety patrol vehicle	81	81	3,000
Total Expenditures	\$ 108,000	\$ 108,000	\$ 1,025,963

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	\$ 3,176	\$ 3,176	\$ 640,000
Livable Centers			150,000
Public art program			100,000
GBCC project development	20,000	20,000	20,000
Departmental Support			
Planning/project management			40,000
Total Expenditures	<u>\$ 23,176</u>	<u>\$ 23,176</u>	<u>\$ 950,000</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>			
Wayfinding			
Identity signage maintenance	\$	\$	\$ 12,500
Parks Management			
Parks equipment & maintenance	296	296	146,000
Parks utilities - electricity	937	937	11,000
Parks utilities - water	4,802	4,802	78,061
Parks utilities - telephone	206	206	4,200
Supplies			3,000
Pest control	161	161	900
Parks maintenance	8,372	8,372	183,036
Janatorial services	1,200	1,200	14,400
Clean and Green			
Landscape maintenance	3,555	3,555	61,436
I-45/SHP Interchange Landscape	2,165	2,165	55,438
Intersection trash removal	4,219	4,219	54,848
Highway ROW edge/mow/trash	5,311	5,311	106,226
Irrigation repairs			45,000
Special projects	8,957	8,957	110,000
I-45/SHP interchange utilities	1,334	1,334	23,000
Graffiti removal	1,360	1,360	17,680
Code enforcement	2,864	2,864	55,000
Gateway landscape maintenance	1,241	1,241	60,552
Gateway electricity	25	25	4,000
Gateway water	543	543	8,100
TIRZ Maintenance Projects			
TIRZ project utilities	2,314	2,314	50,000
TIRZ project maintenance	3,955	3,955	138,063
Dylan park			82,560
Total Expenditures	<u>\$ 53,817</u>	<u>\$ 53,817</u>	<u>\$ 1,325,000</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	\$ 12,316	\$ 12,316	\$ 186,000
Security staff	17,639	17,639	210,000
Landscaping maintenance			24,000
Litter & trash service	260	260	3,000
Janitorial	761	761	9,000
Supplies	254	254	5,000
Equipment repair			10,000
Electrical	1,226	1,226	20,000
Water	119	119	10,000
Miscellaneous services	1,816	1,816	23,000
Total Expenditures	<u>\$ 34,391</u>	<u>\$ 34,391</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	\$ 24,907	\$ 24,907	\$ 210,000
Security staff			209,000
Landscaping maintenance			116,000
Litter & trash service	451	451	9,500
Janitorial	2,578	2,578	33,500
Supplies	1,483	1,483	20,000
Equipment repair	2,523	2,523	30,000
Electrical	2,312	2,312	30,000
Water			40,000
Miscellaneous services	4,303	4,303	52,000
Total Expenditures	<u>\$ 38,557</u>	<u>\$ 38,557</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	\$ 304	\$ 304	\$ 60,000
Advertising campaign	3,900	3,900	55,000
Promotional items	1,185	1,185	8,000
Departmental Support			
Project support costs	1,501	1,501	20,000
Communications			
News services	138	138	12,000
Publications			45,000
Total Expenditures	<u>\$ 7,028</u>	<u>\$ 7,028</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

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 121,023	\$ 121,023	\$ 973,000
Health benefits	18,340	18,340	132,000
Retirement	3,699	3,699	34,000
Purchased and Contracted Services			
Office rent	25,027	25,027	155,057
Telephones	1,865	1,865	17,000
IT and tech support	3,302	3,302	35,000
Assessment and collection fees	7,118	7,118	80,000
Property/Casualty Insurance			31,200
Accounting services	900	900	10,800
Audit fees			20,000
HR Support	810	810	10,000
Payroll services	265	265	5,000
Bank charges	1,128	1,128	1,000
Legal			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	489	489	2,880
Postage meter			600
Equipment repairs			1,200
Office supplies	490	490	10,000
Postage and delivery	549	549	1,000
Printing and graphics			200
Staff training			10,000
Meetings	128	128	10,000
Furniture and fixtures			10,000
Memberships	10,500	10,500	15,000
Total Direct Expenditures	<u>\$ 197,711</u>	<u>\$ 197,711</u>	<u>\$ 1,609,037</u>