

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**April 30, 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 April 30, 2022, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and six 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  
May 24, 2022

**COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

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

**April 30, 2022**

	<b><u>General</u></b> <b><u>Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 87,241
Temporary investments	5,908,678
Assessments receivable	423,693
Accounts receivable	1,677
Prepaid expenditures	
<b>Total Assets</b>	<b><u>\$ 6,421,289</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 148,233
Deferred revenue	423,693
<b>Total Liabilities</b>	<b><u>571,926</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	<u>5,849,363</u>
<b>Total Equity</b>	<b><u>5,849,363</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 6,421,289</u></b>

# NORTH HOUSTON DISTRICT

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

Month and Six Months Ended April 30, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b>Revenues</b>			
Assessments	\$ 28,380	\$ 5,068,052	\$ 4,772,440
Penalties and interest	2,966	63,413	15,000
Interest	3	22	1,000
GBCC donations		1,127	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other	(13)	(81)	
<b>Total Revenues</b>	<u>31,336</u>	<u>6,382,533</u>	<u>6,043,440</u>
<b>Expenditures</b>			
Public safety/GSAT	78,740	533,818	1,025,963
Planning, operations & infrastruct	5,046	47,935	950,000
Field services	101,295	639,009	1,325,000
Skate Park	40,332	240,208	500,000
Bike Park	51,720	419,323	750,000
Marketing and public affairs	25,362	47,743	200,000
Greenspoint Community Partners			300
Program support services	128,316	788,763	1,609,037
<b>Total Expenditures</b>	<u>430,811</u>	<u>2,716,799</u>	<u>6,360,300</u>
<b>Revenues Over (Under) Expenditures</b>	(399,475)	3,665,734	(316,860)
Fund Balance - beginning	<u>6,248,838</u>	<u>2,183,629</u>	<u>2,183,629</u>
<b>Fund Balance - Ending</b>	<u>\$ 5,849,363</u>	<u>\$ 5,849,363</u>	<u>\$ 1,866,769</u>

## **SUPPLEMENTAL SCHEDULES**

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Six Months Ended April 30, 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 \$		\$ 296,816	\$ 605,963
<b>Houston Police Department</b>			
HPD Lease	66,497	162,497	192,000
HPD Bike patrol			50,000
HPD off-duty program	2,961	17,699	50,000
<b>Special Operations</b>			
Private security contract	4,816	28,626	60,000
<b>Community Crime Prevention Projects</b>			
Crime prevention	(800)	(765)	15,000
Safety measures	5,069	27,800	50,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	197	1,145	3,000
<b>Total Expenditures</b>	<u>\$ 78,740</u>	<u>\$ 533,818</u>	<u>\$ 1,025,963</u>



# **NORTH HOUSTON DISTRICT**

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

**Month and Six Months Ended April 30, 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	\$ 402	\$ 21,153	\$ 640,000
Livable centers		588	150,000
Public art program	3,544	3,544	100,000
GBCC project development		20,000	20,000
<b><u>Departmental Support</u></b>			
Planning/project management	1,100	2,650	40,000
<b>Total Expenditures</b>	<b><u>\$ 5,046</u></b>	<b><u>\$ 47,935</u></b>	<b><u>\$ 950,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

#### **Month and Six Months Ended April 30, 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>Wayfinding</b>			
Identity signage maintenance	\$	\$	\$ 12,500
<b>Parks Management</b>			
Parks equipment & maintenance	7,111	83,996	146,000
Parks utilities - electricity	784	4,584	11,000
Parks utilities - water	3,212	34,210	78,061
Parks utilities - telephone	206	1,239	4,200
Supplies			3,000
Pest control	25	422	900
Parks maintenance	17,360	86,172	183,036
Janatorial services	800	6,800	14,400
<b>Clean and Green</b>			
Landscape maintenance	5,127	24,473	61,436
I-45/SHP Interchange Landscape	5,048	26,326	55,438
Intersection trash removal	4,219	27,424	54,848
Highway ROW edge/mow/trash	10,622	42,490	106,226
Irrigation repairs	(2,837)	15,914	45,000
Special projects	449	80,586	110,000
I-45/SHP interchange utilities	1,727	7,573	23,000
Graffiti removal	1,360	8,940	17,680
Code Enforcement	5,036	21,959	55,000
Gateway landscape maintenance	2,667	20,231	60,552
Gateway electricity	26	155	4,000
Gateway water	461	2,083	8,100
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	3,918	18,698	50,000
TIRZ project maintenance	29,595	89,130	138,063
Dylan park	4,379	35,604	82,560
<b>Total Expenditures</b>	<b><u>\$ 101,295</u></b>	<b><u>\$ 639,009</u></b>	<b><u>\$ 1,325,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Six Months Ended April 30, 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	\$ 13,646	\$ 73,959	\$ 186,000
Security staff	17,472	105,347	210,000
Landscaping maintenance	1,812	18,262	24,000
Litter & trash service	265	2,380	3,000
Janitorial	760	4,564	9,000
Supplies	434	1,899	5,000
Equipment repair			10,000
Electrical	1,014	7,300	20,000
Water	167	6,786	10,000
Miscellaneous services	4,762	19,711	23,000
<b>Total Expenditures</b>	<b><u>\$ 40,332</u></b>	<b><u>\$ 240,208</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Six Months Ended April 30, 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	\$ 16,989	\$ 113,413	\$ 210,000
Security staff	18,896	99,275	209,000
Landscaping maintenance	(752)	71,269	116,000
Litter & trash service	1,392	6,293	9,500
Janitorial	2,578	15,470	33,500
Supplies	2,222	20,247	20,000
Equipment repair	27	2,550	30,000
Electrical	2,029	13,877	30,000
Water		21,947	40,000
Miscellaneous services	8,339	54,982	52,000
<b>Total Expenditures</b>	<b><u>\$ 51,720</u></b>	<b><u>\$ 419,323</u></b>	<b><u>\$ 750,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Six Months Ended April 30, 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>Marketing and Business Development</b>			
Sponsorships and events	\$	\$ 1,848	\$ 60,000
Advertising campaign	24,380	28,365	55,000
Promotional items		1,878	8,000
<b>Departmental Support</b>			
Project support costs	450	1,951	20,000
<b>Communications</b>			
News services	532	7,146	12,000
Publications/website		6,555	45,000
<b>Total Expenditures</b>	<b><u>\$ 25,362</u></b>	<b><u>\$ 47,743</u></b>	<b><u>\$ 200,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Six Months Ended April 30, 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 Six Months Ended April 30, 2022**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Expenditures</u></b>			
<b>Direct Expenditures:</b>			
<b>Personnel Services</b>			
Salaries and taxes	\$ 70,594	\$ 459,451	\$ 973,000
Health benefits	9,058	61,877	132,000
Retirement	1,706	10,687	34,000
<b>Purchased and Contracted Services</b>			
Office rent	12,888	88,719	155,057
Telephones	911	10,997	17,000
IT and tech support	1,561	15,760	35,000
Assessment and collection fees	15,986	52,279	80,000
Property/Casualty Insurance	5,461	10,792	31,200
Accounting services	900	6,300	10,800
Audit fees		19,700	20,000
HR support	525	1,335	10,000
Payroll services	491	3,124	5,000
Bank charges		103	1,000
Legal	1,213	12,183	35,000
Advocacy: Local/State/Fed			5,000
<b>Other Operating Expenditures</b>			
Travel and mileage		18	2,000
POA maintenance fees		2,078	2,100
<b>Office Administration</b>			
Copy machine	662	3,286	2,880
Postage meter		282	600
Equipment repairs	637	907	1,200
Office supplies	1,092	5,738	10,000
Postage and delivery	500	1,102	1,000
Printing and graphics		970	200
Staff training	1,622	1,622	10,000
Meetings	2,204	5,919	10,000
Furniture and fixtures			10,000
Memberships	305	13,534	15,000
<b>Total Expenditures</b>	<b><u>\$ 128,316</u></b>	<b><u>\$ 788,763</u></b>	<b><u>\$ 1,609,037</u></b>