

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**March 31, 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 March 31, 2022, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and five 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  
May 4, 2022

**COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

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

**March 31, 2022**

	<b><u>General</u></b> <b><u>Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 54,679
Temporary investments	6,439,333
Assessments receivable	466,042
Accounts receivable	3,287
Prepaid expenditures	
<b>Total Assets</b>	<b><u>\$ 6,963,341</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 248,461
Deferred revenue	466,042
<b>Total Liabilities</b>	<b><u>714,503</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	<u>6,248,838</u>
<b>Total Equity</b>	<b><u>6,248,838</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 6,963,341</u></b>

# NORTH HOUSTON DISTRICT

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

Month and Five Months Ended March 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b>Revenues</b>			
Assessments	\$ (213,879)	\$ 5,039,672	\$ 4,772,440
Penalties and interest	2,857	60,447	15,000
Interest	3	19	1,000
GBCC donations		1,127	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other	(14)	(68)	
<b>Total Revenues</b>	<u>(211,033)</u>	<u>6,351,197</u>	<u>6,043,440</u>
<b>Expenditures</b>			
Public safety/GSAT	134,762	455,078	1,025,963
Planning, operations & infrastruc	750	42,889	950,000
Field services	277,643	537,714	1,325,000
Skate Park	39,338	199,876	500,000
Bike Park	96,455	367,603	750,000
Marketing and public affairs	629	22,381	200,000
Greenspoint Community Partners			300
Program support services	109,812	660,447	1,609,037
<b>Total Expenditures</b>	<u>659,389</u>	<u>2,285,988</u>	<u>6,360,300</u>
<b>Revenues Over (Under) Expenditures</b>	(870,422)	4,065,209	(316,860)
Fund Balance - beginning	<u>7,119,260</u>	<u>2,183,629</u>	<u>2,183,629</u>
<b>Fund Balance - Ending</b>	<u>\$ 6,248,838</u>	<u>\$ 6,248,838</u>	<u>\$ 1,866,769</u>

**SUPPLEMENTAL SCHEDULES**

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Five Months Ended March 31, 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 \$	100,994	\$ 296,816	\$ 605,963
<b>Houston Police Department</b>			
HPD Lease	16,000	96,000	192,000
HPD Bike patrol			50,000
HPD off-duty program	2,771	14,738	50,000
<b>Special Operations</b>			
Private security contract	9,789	23,810	60,000
<b>Community Crime Prevention Projects</b>			
Crime prevention		35	15,000
Safety measures	5,070	22,731	50,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	138	948	3,000
<b>Total Expenditures</b>	<u>\$ 134,762</u>	<u>\$ 455,078</u>	<u>\$ 1,025,963</u>



# **NORTH HOUSTON DISTRICT**

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

### **Month and Five Months Ended March 31, 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	\$	\$ 20,751	\$ 640,000
Livable centers		588	150,000
Public art program			100,000
GBCC project development		20,000	20,000
<b><u>Departmental Support</u></b>			
Planning/project management	750	1,550	40,000
<b>Total Expenditures</b>	<b><u>\$ 750</u></b>	<b><u>\$ 42,889</u></b>	<b><u>\$ 950,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

#### **Month and Five Months Ended March 31, 2022**

	<u><b>Current Month</b></u>	<u><b>Year to Date</b></u>	<u><b>Annual Budget</b></u>
<b><u>Direct Expenditures</u></b>			
<b>Wayfinding</b>			
Identity signage maintenance	\$	\$	\$ 12,500
<b>Parks Management</b>			
Parks equipment & maintenance	43,985	76,885	146,000
Parks utilities - electricity	435	3,800	11,000
Parks utilities - water	4,861	30,998	78,061
Parks utilities - telephone	205	1,033	4,200
Supplies			3,000
Pest control	50	397	900
Parks maintenance	41,054	68,812	183,036
Janatorial services	1,200	6,000	14,400
<b>Clean and Green</b>			
Landscape maintenance	8,682	19,346	61,436
I-45/SHP Interchange Landscape	14,784	21,278	55,438
Intersection trash removal	9,493	23,205	54,848
Highway ROW edge/mow/trash	15,934	31,868	106,226
Irrigation repairs	9,510	18,751	45,000
Special projects	68,072	80,137	110,000
I-45/SHP interchange utilities	584	5,846	23,000
Graffiti removal	1,700	7,580	17,680
Code Enforcement	4,750	16,923	55,000
Gateway landscape maintenance	13,842	17,564	60,552
Gateway electricity	32	129	4,000
Gateway water	100	1,622	8,100
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	(24,035)	14,780	50,000
TIRZ project maintenance	31,180	59,535	138,063
Dylan park	31,225	31,225	82,560
<b>Total Expenditures</b>	<u>\$ 277,643</u>	<u>\$ 537,714</u>	<u>\$ 1,325,000</u>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Five Months Ended March 31, 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	\$ 11,646	\$ 60,313	\$ 186,000
Security staff	17,856	87,875	210,000
Landscaping maintenance	1,812	16,450	24,000
Litter & trash service	530	2,115	3,000
Janitorial	761	3,804	9,000
Supplies	590	1,465	5,000
Equipment repair			10,000
Electrical	2,349	6,286	20,000
Water	940	6,619	10,000
Miscellaneous services	2,854	14,949	23,000
<b>Total Expenditures</b>	<b><u>\$ 39,338</u></b>	<b><u>\$ 199,876</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Five Months Ended March 31, 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	\$ 19,278	\$ 96,424	\$ 210,000
Security staff	26,266	80,379	209,000
Landscaping maintenance	8,148	72,021	116,000
Litter & trash service	3,521	4,901	9,500
Janitorial	2,579	12,892	33,500
Supplies	1,840	18,025	20,000
Equipment repair		2,523	30,000
Electrical	4,401	11,848	30,000
Water	9,588	21,947	40,000
Miscellaneous services	20,834	46,643	52,000
<b>Total Expenditures</b>	<b><u>\$ 96,455</u></b>	<b><u>\$ 367,603</u></b>	<b><u>\$ 750,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Five Months Ended March 31, 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	\$ 94	\$ 1,848	\$ 60,000
Advertising campaign		3,985	55,000
Promotional items	430	1,878	8,000
<b>Departmental Support</b>			
Project support costs		1,501	20,000
<b>Communications</b>			
News services	105	6,614	12,000
Publications/website		6,555	45,000
<b>Total Expenditures</b>	<b><u>\$ 629</u></b>	<b><u>\$ 22,381</u></b>	<b><u>\$ 200,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Five Months Ended March 31, 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 Five Months Ended March 31, 2022

	<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	\$ 71,515	\$ 388,857	\$ 973,000
Health benefits	9,155	52,819	132,000
Retirement	2,239	8,981	34,000
<b>Purchased and Contracted Services</b>			
Office rent	13,263	75,831	155,057
Telephones	1,279	10,086	17,000
IT and tech support	3,445	14,199	35,000
Assessment and collection fees		36,293	80,000
Property/Casualty Insurance		5,331	31,200
Accounting services	900	5,400	10,800
Audit fees		19,700	20,000
HR support		810	10,000
Payroll services	606	2,633	5,000
Bank charges		103	1,000
Legal	4,247	10,970	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	536	2,624	2,880
Postage meter	141	282	600
Equipment repairs	270	270	1,200
Office supplies	1,224	4,646	10,000
Postage and delivery		602	1,000
Printing and graphics	961	970	200
Staff training			10,000
Meetings	31	3,715	10,000
Furniture and fixtures			10,000
Memberships		13,229	15,000
<b>Total Expenditures</b>	<u>\$ 109,812</u>	<u>\$ 660,447</u>	<u>\$ 1,609,037</u>