

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

June 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 June 30, 2022, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and eight 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
July 27, 2022

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

June 30, 2022

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 62,354
Temporary investments	5,238,801
Assessments receivable	294,860
Accounts receivable	702
Prepaid expenditures	
Total Assets	<u><u>\$ 5,596,717</u></u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 121,235
Deferred revenue	294,860
Total Liabilities	<u><u>416,095</u></u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>5,180,622</u>
Total Equity	<u><u>5,180,622</u></u>
Total Liabilities and Equity	<u><u>\$ 5,596,717</u></u>

NORTH HOUSTON DISTRICT

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

Month and Eight Months Ended June 30, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (17,296)	\$ 5,114,537	\$ 4,772,440
Penalties and interest	2,639	97,984	15,000
Interest		24	1,000
GBCC donations		1,127	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other		(95)	
Total Revenues	<u>(14,657)</u>	<u>6,463,577</u>	<u>6,043,440</u>
Expenditures			
Public safety/GSAT	30,368	644,335	1,054,463
Planning, operations & infrastruc	5,457	66,611	950,000
Field services	99,499	847,186	1,325,000
Skate Park	26,038	311,148	500,000
Bike Park	47,316	536,561	750,000
Marketing and public affairs	3,024	64,487	200,000
Greenspoint Community Partners			300
Program support services	102,825	996,256	1,609,037
Total Expenditures	<u>314,527</u>	<u>3,466,584</u>	<u>6,388,800</u>
Revenues Over (Under) Expenditures	(329,184)	2,996,993	(345,360)
Fund Balance - beginning	<u>5,509,806</u>	<u>2,183,629</u>	<u>2,183,629</u>
Fund Balance - Ending	<u>\$ 5,180,622</u>	<u>\$ 5,180,622</u>	<u>\$ 1,838,269</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Eight Months Ended June 30, 2022

	<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 \$		\$ 397,810	\$ 605,963
Houston Police Department			
HPD Lease	16,000	144,000	192,000
HPD Bike patrol	2,050	2,050	50,000
HPD off-duty program	2,202	23,210	50,000
Special Operations			
Private security contract	4,641	37,967	60,000
Community Crime Prevention Projects			
Crime prevention	427	(338)	15,000
Safety measures	4,917	38,061	78,500
Daily Operations and Maintenance			
Public safety patrol vehicle	131	1,575	3,000
Total Expenditures	<u>\$ 30,368</u>	<u>\$ 644,335</u>	<u>\$ 1,054,463</u>

NORTH HOUSTON DISTRICT

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

Month and Eight Months Ended June 30, 2022

	<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	\$	\$ 21,153	\$ 640,000
Livable centers		8,220	150,000
Public art program	5,457	14,588	100,000
GBCC project development		20,000	20,000
<u>Departmental Support</u>			
Planning/project management		2,650	40,000
Total Expenditures	<u>\$ 5,457</u>	<u>\$ 66,611</u>	<u>\$ 950,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Eight Months Ended June 30, 2022

	<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	7,979	93,374	146,000
Parks utilities - electricity	868	6,219	11,000
Parks utilities - water	10,808	56,751	78,061
Parks utilities - telephone	206	1,775	4,200
Supplies			3,000
Pest control	26	610	900
Parks maintenance	20,774	122,175	183,036
Janatorial services	800	8,400	14,400
Clean and Green			
Landscape maintenance	6,588	37,649	61,436
I-45/SHP Interchange Landscape	6,030	36,485	55,438
Intersection trash removal	5,274	36,917	54,848
Highway ROW edge/mow/trash	10,623	63,736	106,226
Irrigation repairs	2,484	32,246	45,000
Special projects	(10,839)	76,930	110,000
I-45/SHP interchange utilities	2,209	12,637	23,000
Graffiti removal	1,700	13,360	17,680
Code Enforcement	3,880	30,195	55,000
Gateway landscape maintenance	3,186	25,697	60,552
Gateway electricity	26	207	4,000
Gateway water	833	3,641	8,100
TIRZ Maintenance Projects			
TIRZ project utilities	8,370	35,397	50,000
TIRZ project maintenance	12,222	107,350	138,063
Dylan park	5,452	45,435	82,560
Total Expenditures	<u>\$ 99,499</u>	<u>\$ 847,186</u>	<u>\$ 1,325,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Eight Months Ended June 30, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 20,965	\$ 115,930	\$ 186,000
Security staff		123,491	210,000
Landscaping maintenance	1,812	21,886	24,000
Litter & trash service	265	2,910	3,000
Janitorial	761	6,086	9,000
Supplies	160	2,059	5,000
Equipment repair			10,000
Electrical	1,267	9,668	20,000
Water	142	7,442	10,000
Miscellaneous services	666	21,676	23,000
Total Expenditures	<u>\$ 26,038</u>	<u>\$ 311,148</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Eight Months Ended June 30, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Bike Park Operations</u>			
Management	\$ 8,326	\$ 131,323	\$ 210,000
Security staff	17,667	153,563	209,000
Landscaping maintenance	8,148	87,565	116,000
Litter & trash service	273	7,074	9,500
Janitorial	2,579	20,627	33,500
Supplies	1,369	22,178	20,000
Equipment repair		2,550	30,000
Electrical	2,864	19,086	30,000
Water		27,875	40,000
Miscellaneous services	6,090	64,720	52,000
Total Expenditures	<u>\$ 47,316</u>	<u>\$ 536,561</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES MARKETING AND PUBLIC AFFAIRS

Month and Eight Months Ended June 30, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Marketing and Business Development			
Sponsorships and events	\$	\$ 1,848	\$ 60,000
Advertising campaign		28,365	55,000
Promotional items		1,878	8,000
Departmental Support			
Project support costs	1,647	12,578	20,000
Communications			
News services	290	7,620	12,000
Publications/website	1,087	12,198	45,000
Total Expenditures	<u>\$ 3,024</u>	<u>\$ 64,487</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Eight Months Ended June 30, 2022

	<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 Eight Months Ended June 30, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 66,544	\$ 593,540	\$ 973,000
Health benefits	7,715	76,552	132,000
Retirement	3,013	15,407	34,000
Purchased and Contracted Services			
Office rent	13,574	115,524	155,057
Telephones	1,315	13,185	17,000
IT and tech support	2,244	20,152	35,000
Assessment and collection fees		52,279	80,000
Property/Casualty Insurance	2,761	13,423	31,200
Accounting services	1,800	8,100	10,800
Audit fees		19,700	20,000
HR support		1,410	10,000
Payroll services	380	4,007	5,000
Bank charges		103	1,000
Legal	912	19,830	35,000
Advocacy: Local/State/Fed			5,000
Other Operating Expenditures			
Travel and mileage	30	104	2,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	427	4,023	2,880
Postage meter	141	423	600
Equipment repairs		907	1,200
Office supplies	1,167	10,011	10,000
Postage and delivery	407	1,554	1,000
Printing and graphics	(970)		200
Staff training	80	2,522	10,000
Meetings	1,285	7,404	10,000
Furniture and fixtures			10,000
Memberships		14,018	15,000
Total Expenditures	<u>\$ 102,825</u>	<u>\$ 996,256</u>	<u>\$ 1,609,037</u>