

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

August 31, 2022

--ooOoo--

CONTENTS

	<u>Page</u>
Accountants' Compilation Report	1
<u>FINANCIAL STATEMENTS</u>	
Balance Sheet – All Governmental Fund Types	3
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual - General Fund	4
<u>SUPPLEMENTAL SCHEDULES</u>	
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

--ooOoo--



Certified Public Accountants

8410 Highway 90A, Suite 150 | Sugar Land, Texas 77478

main: 346-772-2860 | fax: 346-772-2853

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 August 31, 2022, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and ten 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 & Co. LLP". The signature is written in a cursive, flowing style.

Sugar Land, Texas
September 28, 2022

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

August 31, 2022

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 80,615
Temporary investments	4,328,216
Assessments receivable	222,861
Accounts receivable	3,088
Prepaid expenditures	
Total Assets	<u>\$ 4,634,780</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 201,214
Deferred revenue	222,861
Total Liabilities	<u>424,075</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>4,210,705</u>
Total Equity	<u>4,210,705</u>
Total Liabilities and Equity	<u>\$ 4,634,780</u>

NORTH HOUSTON DISTRICT

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

Month and Ten Months Ended August 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ 2,105	\$ 5,076,907	\$ 4,772,440
Penalties and interest	6,960	125,454	15,000
Interest	27	51	1,000
GBCC donations		2,608	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other		(95)	
Total Revenues	<u>9,092</u>	<u>6,454,925</u>	<u>6,043,440</u>
Expenditures			
Public safety/GSAT	97,278	850,802	1,054,463
Planning, operations & infrastruct	12,222	89,193	950,000
Field services	242,213	1,122,789	1,325,000
Skate Park	43,608	417,505	500,000
Bike Park	50,146	638,431	750,000
Marketing and public affairs	27,350	95,280	200,000
Greenspoint Community Partners			300
Program support services	95,020	1,213,849	1,609,037
Total Expenditures	<u>567,837</u>	<u>4,427,849</u>	<u>6,388,800</u>
Revenues Over (Under) Expenditures	(558,745)	2,027,076	(345,360)
Fund Balance - beginning	<u>4,769,450</u>	<u>2,183,629</u>	<u>2,183,629</u>
Fund Balance - Ending	<u>\$ 4,210,705</u>	<u>\$ 4,210,705</u>	<u>\$ 1,838,269</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Ten Months Ended August 31, 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 \$	50,496	\$ 498,803	\$ 605,963
Houston Police Department			
HPD Lease	16,000	192,000	192,000
HPD Bike patrol	12,394	27,280	50,000
HPD off-duty program	3,306	28,971	50,000
Special Operations			
Private security contract	4,661	47,444	60,000
Community Crime Prevention Projects			
Crime prevention	5,019	5,146	15,000
Safety measures	5,222	49,329	78,500
Daily Operations and Maintenance			
Public safety patrol vehicle	180	1,829	3,000
Total Expenditures	<u>\$ 97,278</u>	<u>\$ 850,802</u>	<u>\$ 1,054,463</u>

NORTH HOUSTON DISTRICT

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

Month and Ten Months Ended August 31, 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	\$ 11,378	\$ 22,851	\$ 640,000
Livable centers		19,598	150,000
Public art program	844	23,744	100,000
GBCC project development		20,000	20,000
<u>Departmental Support</u>			
Planning/project management		3,000	40,000
Total Expenditures	<u>\$ 12,222</u>	<u>\$ 89,193</u>	<u>\$ 950,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Ten Months Ended August 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$ 6,025	\$ 12,050	\$ 12,500
Parks Management			
Parks equipment & maintenance	6,731	115,797	146,000
Parks utilities - electricity	781	7,299	11,000
Parks utilities - water	27,402	88,859	78,061
Parks utilities - telephone	208	2,193	4,200
Supplies	156	312	3,000
Pest control	162	798	900
Parks maintenance	30,515	152,690	183,036
Janatorial services	331	10,000	14,400
Clean and Green			
Landscape maintenance	13,177	50,826	61,436
I-45/SHP Interchange Landscape	8,258	44,743	55,438
Intersection trash removal	8,438	45,355	54,848
Highway ROW edge/mow/trash	21,245	84,981	106,226
Irrigation repairs	6,739	40,408	45,000
Special projects	56,054	121,031	110,000
I-45/SHP interchange utilities	10,199	22,847	23,000
Graffiti removal	1,360	16,080	17,680
Code Enforcement	5,905	39,135	55,000
Gateway landscape maintenance	4,559	30,256	60,552
Gateway electricity	26	265	4,000
Gateway water	2,967	6,608	8,100
TIRZ Maintenance Projects			
TIRZ project utilities	14,885	106,282	50,000
TIRZ project maintenance	16,090	123,974	138,063
Dylan park			82,560
Total Expenditures	<u>\$ 242,213</u>	<u>\$ 1,122,789</u>	<u>\$ 1,325,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Ten Months Ended August 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 20,483	\$ 157,478	\$ 186,000
Security staff	14,803	170,513	210,000
Landscaping maintenance	(5,578)	18,120	24,000
Litter & trash service	265	3,440	3,000
Janitorial	761	7,607	9,000
Supplies	299	3,057	5,000
Equipment repair			10,000
Electrical	2,590	12,258	20,000
Water	698	8,268	10,000
Miscellaneous services	9,287	36,764	23,000
Total Expenditures	<u>\$ 43,608</u>	<u>\$ 417,505</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Ten Months Ended August 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Bike Park Operations</u>			
Management	\$ 9,230	\$ 149,748	\$ 210,000
Security staff	18,622	190,710	209,000
Landscaping maintenance	8,148	103,861	116,000
Litter & trash service	491	8,070	9,500
Janitorial	2,578	25,783	33,500
Supplies	1,901	25,270	20,000
Equipment repair		2,550	30,000
Electrical	2,631	24,710	30,000
Water	4,361	38,965	40,000
Miscellaneous services	2,184	68,764	52,000
Total Expenditures	<u>\$ 50,146</u>	<u>\$ 638,431</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Ten Months Ended August 31, 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	\$ 1,321	\$ 3,169	\$ 60,000
Advertising campaign	6,525	34,890	55,000
Promotional items	5,795	7,673	8,000
Departmental Support			
Project support costs	4,910	19,228	20,000
Communications			
News services	551	8,171	12,000
Publications/website	8,248	22,149	45,000
Total Expenditures	<u>\$ 27,350</u>	<u>\$ 95,280</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Ten Months Ended August 31, 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 Ten Months Ended August 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Expenditures			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 68,288	\$ 728,017	\$ 973,000
Health benefits	7,898	92,690	132,000
Retirement	(2,327)	14,787	34,000
Purchased and Contracted Services			
Office rent	11,925	141,021	155,057
Telephones	1,721	17,387	17,000
IT and tech support	6,086	27,458	35,000
Assessment and collection fees		67,453	80,000
Property/Casualty Insurance		21,521	31,200
Accounting services	900	9,900	10,800
Audit fees		19,700	20,000
HR support		1,410	10,000
Payroll services	403	4,792	5,000
Bank charges		103	1,000
Legal	435	23,089	35,000
Advocacy: Local/State/Fed			5,000
Other Operating Expenditures			
Travel and mileage		104	2,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	173	4,607	2,880
Postage meter		423	600
Equipment repairs		1,020	1,200
Office supplies	(1,150)	9,801	10,000
Postage and delivery		1,147	1,000
Printing and graphics			200
Staff training		2,522	10,000
Meetings	118	8,251	10,000
Furniture and fixtures			10,000
Memberships	550	14,568	15,000
Total Expenditures	<u>\$ 95,020</u>	<u>\$ 1,213,849</u>	<u>\$ 1,609,037</u>