

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

July 31, 2022

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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 July 31, 2022, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and nine 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
August 24, 2022

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

July 31, 2022

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 121,071
Temporary investments	4,720,361
Assessments receivable	277,047
Accounts receivable	5,680
Prepaid expenditures	
Total Assets	<u>\$ 5,124,159</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 77,662
Deferred revenue	277,047
Total Liabilities	<u>354,709</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	4,769,450
Total Equity	<u>4,769,450</u>
Total Liabilities and Equity	<u>\$ 5,124,159</u>

NORTH HOUSTON DISTRICT

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

Month and Nine Months Ended July 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (39,735)	\$ 5,074,802	\$ 4,772,440
Penalties and interest	20,510	118,494	15,000
Interest		24	1,000
Gbcc donations	1,481	2,608	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other		(95)	
Total Revenues	<u>(17,744)</u>	<u>6,445,833</u>	<u>6,043,440</u>
Expenditures			
Public safety/GSAT	109,189	753,524	1,054,463
Planning, operations & infrastruc	10,360	76,971	950,000
Field services	33,390	880,576	1,325,000
Skate Park	62,749	373,897	500,000
Bike Park	51,724	588,285	750,000
Marketing and public affairs	3,443	67,930	200,000
Greenspoint Community Partners			300
Program support services	122,573	1,118,829	1,609,037
Total Expenditures	<u>393,428</u>	<u>3,860,012</u>	<u>6,388,800</u>
Revenues Over (Under) Expenditures	(411,172)	2,585,821	(345,360)
Fund Balance - beginning	<u>5,180,622</u>	<u>2,183,629</u>	<u>2,183,629</u>
Fund Balance - Ending	<u>\$ 4,769,450</u>	<u>\$ 4,769,450</u>	<u>\$ 1,838,269</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Nine Months Ended July 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 \$	50,497	\$ 448,307	\$ 605,963
Houston Police Department			
HPD Lease	32,000	176,000	192,000
HPD Bike patrol	12,836	14,886	50,000
HPD off-duty program	2,455	25,665	50,000
Special Operations			
Private security contract	4,816	42,783	60,000
Community Crime Prevention Projects			
Crime prevention	465	127	15,000
Safety measures	6,046	44,107	78,500
Daily Operations and Maintenance			
Public safety patrol vehicle	74	1,649	3,000
Total Expenditures	<u>\$ 109,189</u>	<u>\$ 753,524</u>	<u>\$ 1,054,463</u>

NORTH HOUSTON DISTRICT

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

Month and Nine Months Ended July 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	\$ 1,698	\$ 22,851	\$ 640,000
Livable centers		8,220	150,000
Public art program	8,312	22,900	100,000
GBCC project development		20,000	20,000
<u>Departmental Support</u>			
Planning/project management	350	3,000	40,000
Total Expenditures	<u>\$ 10,360</u>	<u>\$ 76,971</u>	<u>\$ 950,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Nine Months Ended July 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	\$ 6,025	\$ 12,500
Parks Management			
Parks equipment & maintenance	15,692	109,066	146,000
Parks utilities - electricity	299	6,518	11,000
Parks utilities - water	4,706	61,457	78,061
Parks utilities - telephone	210	1,985	4,200
Supplies	156	156	3,000
Pest control	26	636	900
Parks maintenance		122,175	183,036
Janatorial services	1,269	9,669	14,400
Clean and Green			
Landscape maintenance		37,649	61,436
I-45/SHP Interchange Landscape		36,485	55,438
Intersection trash removal		36,917	54,848
Highway ROW edge/mow/trash		63,736	106,226
Irrigation repairs	1,423	33,669	45,000
Special projects	(11,953)	64,977	110,000
I-45/SHP interchange utilities	11	12,648	23,000
Graffiti removal	1,360	14,720	17,680
Code Enforcement	3,035	33,230	55,000
Gateway landscape maintenance		25,697	60,552
Gateway electricity	32	239	4,000
Gateway water		3,641	8,100
TIRZ Maintenance Projects			
TIRZ project utilities	56,000	91,397	50,000
TIRZ project maintenance	534	107,884	138,063
Dylan park	(45,435)		82,560
Total Expenditures	<u>\$ 33,390</u>	<u>\$ 880,576</u>	<u>\$ 1,325,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Nine Months Ended July 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 21,065	\$ 136,995	\$ 186,000
Security staff	32,219	155,710	210,000
Landscaping maintenance	1,812	23,698	24,000
Litter & trash service	265	3,175	3,000
Janitorial	760	6,846	9,000
Supplies	699	2,758	5,000
Equipment repair			10,000
Electrical		9,668	20,000
Water	128	7,570	10,000
Miscellaneous services	5,801	27,477	23,000
Total Expenditures	<u>\$ 62,749</u>	<u>\$ 373,897</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Nine Months Ended July 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	\$ 9,195	\$ 140,518	\$ 210,000
Security staff	18,525	172,088	209,000
Landscaping maintenance	8,148	95,713	116,000
Litter & trash service	505	7,579	9,500
Janitorial	2,578	23,205	33,500
Supplies	1,191	23,369	20,000
Equipment repair		2,550	30,000
Electrical	2,993	22,079	30,000
Water	6,729	34,604	40,000
Miscellaneous services	1,860	66,580	52,000
Total Expenditures	<u>\$ 51,724</u>	<u>\$ 588,285</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Nine Months Ended July 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	\$	\$ 1,848	\$ 60,000
Advertising campaign		28,365	55,000
Promotional items		1,878	8,000
Departmental Support			
Project support costs	1,740	14,318	20,000
Communications			
News services		7,620	12,000
Publications/website	1,703	13,901	45,000
Total Expenditures	<u>\$ 3,443</u>	<u>\$ 67,930</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Nine Months Ended July 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 Nine Months Ended July 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Expenditures			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 66,189	\$ 659,729	\$ 973,000
Health benefits	8,240	84,792	132,000
Retirement	1,707	17,114	34,000
Purchased and Contracted Services			
Office rent	13,572	129,096	155,057
Telephones	2,481	15,666	17,000
IT and tech support	1,220	21,372	35,000
Assessment and collection fees	15,174	67,453	80,000
Property/Casualty Insurance	8,098	21,521	31,200
Accounting services	900	9,000	10,800
Audit fees		19,700	20,000
HR support		1,410	10,000
Payroll services	382	4,389	5,000
Bank charges		103	1,000
Legal	2,824	22,654	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	411	4,434	2,880
Postage meter		423	600
Equipment repairs	113	1,020	1,200
Office supplies	940	10,951	10,000
Postage and delivery	(407)	1,147	1,000
Printing and graphics			200
Staff training		2,522	10,000
Meetings	729	8,133	10,000
Furniture and fixtures			10,000
Memberships		14,018	15,000
Total Expenditures	<u>\$ 122,573</u>	<u>\$ 1,118,829</u>	<u>\$ 1,609,037</u>