

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**September 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 September 30, 2022, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and eleven 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  
October 26, 2022

**COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

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

**September 30, 2022**

	<b><u>General</u></b> <b><u>Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 214,109
Temporary investments	3,746,334
Assessments receivable	187,118
Accounts receivable	7,645
Prepaid expenditures	
<b>Total Assets</b>	<b><u>\$ 4,155,206</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 234,940
Deferred revenue	187,118
<b>Total Liabilities</b>	<b><u>422,058</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	<u>3,733,148</u>
<b>Total Equity</b>	<b><u>3,733,148</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 4,155,206</u></b>

# NORTH HOUSTON DISTRICT

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

Month and Eleven Months Ended September 30, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b>Revenues</b>			
Assessments	\$ (85,605)	\$ 4,991,302	\$ 4,772,440
Penalties and interest	3,276	128,730	15,000
Interest	100	151	1,000
Gbcc donations		2,608	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other		(95)	
<b>Total Revenues</b>	<u>(82,229)</u>	<u>6,372,696</u>	<u>6,043,440</u>
<b>Expenditures</b>			
Public safety/GSAT	15,518	866,320	1,054,463
Planning, operations & infrastruc	2,200	91,393	950,000
Field services	112,804	1,235,593	1,325,000
Skate Park	55,550	473,055	500,000
Bike Park	68,823	707,254	750,000
Marketing and public affairs	19,154	114,434	200,000
Greenspoint Community Partners			300
Program support services	121,279	1,335,128	1,609,037
<b>Total Expenditures</b>	<u>395,328</u>	<u>4,823,177</u>	<u>6,388,800</u>
<b>Revenues Over (Under) Expenditures</b>	(477,557)	1,549,519	(345,360)
Fund Balance - beginning	<u>4,210,705</u>	<u>2,183,629</u>	<u>2,183,629</u>
<b>Fund Balance - Ending</b>	<u>\$ 3,733,148</u>	<u>\$ 3,733,148</u>	<u>\$ 1,838,269</u>

**SUPPLEMENTAL SCHEDULES**

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **PUBLIC SAFETY/GSAT**

### **Month and Eleven Months Ended September 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>Harris County Sheriff's Department</b>			
Harris Co Proactive Taskforce		\$ 498,803	\$ 605,963
<b>Houston Police Department</b>			
HPD Lease		192,000	192,000
HPD Bike patrol	5,616	32,896	50,000
HPD off-duty program	3,583	32,554	50,000
<b>Special Operations</b>			
Private security contract	4,641	52,085	60,000
<b>Community Crime Prevention Projects</b>			
Crime prevention	1,568	6,714	15,000
Safety measures		49,329	78,500
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	110	1,939	3,000
<b>Total Expenditures</b>	<b><u>\$ 15,518</u></b>	<b><u>\$ 866,320</u></b>	<b><u>\$ 1,054,463</u></b>



# **NORTH HOUSTON DISTRICT**

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

### **Month and Eleven Months Ended September 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	\$	\$ 22,851	\$ 640,000
Livable centers		19,598	150,000
Public art program	2,200	25,944	100,000
GBCC project development		20,000	20,000
<b><u>Departmental Support</u></b>			
Planning/project management		3,000	40,000
<b>Total Expenditures</b>	<b><u>\$ 2,200</u></b>	<b><u>\$ 91,393</u></b>	<b><u>\$ 950,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

#### **Month and Eleven Months Ended September 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	\$	\$ 12,050	\$ 12,500
<b>Parks Management</b>			
Parks equipment & maintenance	11,202	126,999	146,000
Parks utilities - electricity	212	7,511	11,000
Parks utilities - water	10,017	98,876	78,061
Parks utilities - telephone	212	2,405	4,200
Supplies	156	468	3,000
Pest control	26	824	900
Parks maintenance	20,970	173,660	183,036
Janatorial services	800	10,800	14,400
<b>Clean and Green</b>			
Landscape maintenance	4,853	55,679	61,436
I-45/SHP Interchange Landscape	7,417	52,160	55,438
Intersection trash removal	5,274	50,629	54,848
Highway ROW edge/mow/trash	10,622	95,603	106,226
Irrigation repairs	(4,206)	36,202	45,000
Special projects	3,284	124,315	110,000
I-45/SHP interchange utilities	1,812	24,659	23,000
Graffiti removal	1,700	17,780	17,680
Code Enforcement	4,245	43,380	55,000
Gateway landscape maintenance	4,055	34,311	60,552
Gateway electricity	26	291	4,000
Gateway water	1,941	8,549	8,100
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	(50,034)	56,248	50,000
TIRZ project maintenance	11,079	135,053	138,063
Dylan park	67,141	67,141	82,560
<b>Total Expenditures</b>	<b><u>\$ 112,804</u></b>	<b><u>\$ 1,235,593</u></b>	<b><u>\$ 1,325,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Eleven Months Ended September 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	\$ 20,841	\$ 178,319	\$ 186,000
Security staff	14,364	184,877	210,000
Landscaping maintenance	12,421	30,541	24,000
Litter & trash service		3,440	3,000
Janitorial	761	8,368	9,000
Supplies	376	3,433	5,000
Equipment repair			10,000
Electrical	1,265	13,523	20,000
Water	605	8,873	10,000
Miscellaneous services	4,917	41,681	23,000
<b>Total Expenditures</b>	<b><u>\$ 55,550</u></b>	<b><u>\$ 473,055</u></b>	<b><u>\$ 500,000</u></b>

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES BIKE PARK

### Month and Eleven Months Ended September 30, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b><u>Direct Expenditures</u></b>			
<b><u>Bike Park Operations</u></b>			
Management	\$ 9,287	\$ 159,035	\$ 210,000
Security staff	17,960	208,670	209,000
Landscaping maintenance	21,037	124,898	116,000
Litter & trash service		8,070	9,500
Janitorial	2,579	28,362	33,500
Supplies	575	25,845	20,000
Equipment repair		2,550	30,000
Electrical	2,723	27,433	30,000
Water	4,391	43,356	40,000
Miscellaneous services	10,271	79,035	52,000
<b>Total Expenditures</b>	<u>\$ 68,823</u>	<u>\$ 707,254</u>	<u>\$ 750,000</u>

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES MARKETING AND PUBLIC AFFAIRS

### Month and Eleven Months Ended September 30, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b><u>Direct Expenditures</u></b>			
<b>Marketing and Business Development</b>			
Sponsorships and events	\$ 701	\$ 3,870	\$ 60,000
Advertising campaign	16,396	51,286	55,000
Promotional items	436	8,109	8,000
<b>Departmental Support</b>			
Project support costs	1,621	20,849	20,000
<b>Communications</b>			
News services		8,171	12,000
Publications/website		22,149	45,000
<b>Total Expenditures</b>	<u>\$ 19,154</u>	<u>\$ 114,434</u>	<u>\$ 200,000</u>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Eleven Months Ended September 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 Eleven Months Ended September 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	\$ 77,607	\$ 805,624	\$ 973,000
Health benefits	10,538	103,228	132,000
Retirement	1,707	16,494	34,000
<b>Purchased and Contracted Services</b>			
Office rent	13,231	154,252	155,057
Telephones	2,021	19,408	17,000
IT and tech support	2,093	29,551	35,000
Assessment and collection fees		67,453	80,000
Property/Casualty Insurance		21,521	31,200
Accounting services	900	10,800	10,800
Audit fees		19,700	20,000
HR support		1,410	10,000
Payroll services	8,453	13,245	5,000
Bank charges	384	487	1,000
Legal	2,158	25,247	35,000
Advocacy: Local/State/Fed			5,000
<b>Other Operating Expenditures</b>			
Travel and mileage	125	229	2,000
POA maintenance fees		2,078	2,100
<b>Office Administration</b>			
Copy machine	298	4,905	2,880
Postage meter	141	564	600
Equipment repairs		1,020	1,200
Office supplies	625	10,426	10,000
Postage and delivery		1,147	1,000
Printing and graphics			200
Staff training		2,522	10,000
Meetings	998	9,249	10,000
Furniture and fixtures			10,000
Memberships		14,568	15,000
<b>Total Expenditures</b>	<b><u>\$ 121,279</u></b>	<b><u>\$ 1,335,128</u></b>	<b><u>\$ 1,609,037</u></b>