

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**August 31, 2021**

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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 August 31, 2021, 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.



Sugar Land, Texas  
September 22, 2021

## **COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

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

**August 31, 2021**

	<b><u>General</u></b> <b><u>Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 77,555
Temporary investments	3,184,194
Assessments receivable	278,182
Accounts receivable	1,381
<b>Total Assets</b>	<b>\$ 3,541,312</b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 205,020
Deferred revenue	278,182
<b>Total Liabilities</b>	<b>483,202</b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	3,058,110
<b>Total Equity</b>	<b>3,058,110</b>
<b>Total Liabilities and Equity</b>	<b>\$ 3,541,312</b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Ten Months Ended August 31, 2021**

	<b>Current Month</b>	<b>Year to Date</b>	<b>Annual Budget</b>
<b><u>Revenues</u></b>			
Assessments	\$ (13,263)	\$ 4,819,701	\$ 4,242,760
Penalties and interest	5,605	66,042	15,000
Interest	1	136	1,000
GCP Donations		4,005	
GBCC donations	903	3,130	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other	14,986	15,397	
<b>Total Revenues</b>	<u>8,232</u>	<u>6,158,411</u>	<u>5,513,760</u>
<b><u>Expenditures</u></b>			
Public safety/GSAT	79,217	690,822	924,000
Planning, operations & infrastruc	56,752	415,375	575,000
Field services	91,773	943,817	1,175,000
Skate Park	46,581	427,124	500,000
Bike Park	81,559	574,026	750,000
Marketing and public affairs	38,491	143,536	245,000
Greenspoint Community Partners			300
Program support services	105,515	1,219,598	1,512,639
<b>Total Expenditures</b>	<u>499,888</u>	<u>4,414,298</u>	<u>5,681,939</u>
<b>Revenues Over (Under) Expenditures</b>	(491,656)	1,744,113	(168,179)
Fund Balance - beginning	<u>3,549,766</u>	<u>1,313,997</u>	<u>1,313,997</u>
<b>Fund Balance - Ending</b>	<u>\$ 3,058,110</u>	<u>\$ 3,058,110</u>	<u>\$ 1,145,818</u>

## **SUPPLEMENTAL SCHEDULES**

# **NORTH HOUSTON DISTRICT**

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

**Month and Ten Months Ended August 31, 2021**

	<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 \$	36,332	\$ 360,657	\$ 433,000
<b>Houston Police Department</b>			
HPD Lease	16,000	160,000	192,000
HPD Bike patrol	9,595	34,586	60,000
HPD off-duty program	3,535	37,293	50,000
<b>Special Operations</b>			
Private security contract	4,836	45,229	60,000
<b>Community Crime Prevention Projects</b>			
Crime prevention	8,817	9,443	15,000
Safety measures		42,371	110,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	102	1,243	4,000
<b>Total Expenditures</b>	<b><u>\$ 79,217</u></b>	<b><u>\$ 690,822</u></b>	<b><u>\$ 924,000</u></b>



**NORTH HOUSTON DISTRICT**  
**SCHEDULE OF EXPENDITURES**  
**PLANNING, OPERATIONS AND INFRASTRUCTURE**  
**Month and Ten Months Ended August 31, 2021**

	<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	\$ 36,974	\$ 343,685	\$ 463,500
Livable centers	15,978	45,090	41,500
GBCC project development		20,000	20,000
<b><u>Departmental Support</u></b>			
Planning/project management	3,800	6,600	50,000
<b>Total Expenditures</b>	<b><u>\$ 56,752</u></b>	<b><u>\$ 415,375</u></b>	<b><u>\$ 575,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

#### **Month and Ten Months Ended August 31, 2021**

	<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	\$	\$ 10,345	\$ 10,000
<b>Parks Management</b>			
Parks equipment & maintenance	1,841	129,024	165,653
Parks utilities - electricity	713	8,546	7,000
Parks utilities - water	12,680	67,617	65,000
Parks utilities - telephone	200	2,966	5,000
Supplies	556	2,044	3,000
Pest control	136	597	865
Parks maintenance	14,844	152,084	178,214
Janatorial services	800	8,400	14,400
<b>Clean and Green</b>			
Landscape maintenance	6,463	50,005	59,559
I-45/SHP Interchange Landscape	4,009	43,440	53,824
Intersection trash removal	4,096	44,034	53,252
Highway ROW edge/mow/trash	10,006	80,046	100,058
Irrigation repairs		18,513	40,000
Special projects	(5,976)	53,872	70,500
I-45/SHP interchange utilities	1,941	14,743	15,000
Graffiti removal	(30)	14,280	17,680
Code Enforcement	5,235	39,357	55,510
Gateway landscape maintenance	1,120	18,518	21,485
Gateway electricity	36	390	2,000
Gateway water	267	5,557	6,000
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	3,258	38,296	40,000
TIRZ project maintenance	29,578	141,143	191,000
<b>Total Expenditures</b>	<b>\$ 91,773</b>	<b>\$ 943,817</b>	<b>\$ 1,175,000</b>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Ten Months Ended August 31, 2021**

	<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	\$ 8,981	\$ 151,496	\$ 186,000
Security staff	17,856	175,596	210,200
Landscaping maintenance	1,812	18,120	24,000
Litter & trash service	1,797	5,512	3,000
Janitorial	761	7,660	9,200
Supplies	322	4,978	5,000
Equipment repair		11,633	10,000
Electrical	1,262	12,630	20,000
Water	139	4,180	15,000
Miscellaneous services	13,651	35,319	17,600
<b>Total Expenditures</b>	<b><u>\$ 46,581</u></b>	<b><u>\$ 427,124</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Ten Months Ended August 31, 2021**

	<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>Bike Park Operations</b>			
Management	\$ 16,819	\$ 140,831	\$ 201,000
Security staff	19,422	175,001	208,236
Landscaping maintenance	8,148	82,230	111,864
Litter & trash service	374	5,519	8,400
Janitorial	2,578	23,578	33,500
Supplies	1,165	9,259	20,000
Equipment repair	5,601	29,276	30,000
Electrical	2,978	24,384	57,000
Water	1,912	19,003	50,000
Miscellaneous services	22,562	64,945	30,000
<b>Total Expenditures</b>	<b><u>\$ 81,559</u></b>	<b><u>\$ 574,026</u></b>	<b><u>\$ 750,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Ten Months Ended August 31, 2021**

	<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	\$ 21,258	\$ 41,508	\$ 60,000
Advertising campaign	3,333	48,757	55,000
Promotional items		2,191	8,000
<b>Departmental Support</b>			
Project support costs	11,458	32,097	65,000
<b>Communications</b>			
News services	713	10,641	12,000
Publications/website	1,729	8,342	45,000
<b>Total Expenditures</b>	<b><u>\$ 38,491</u></b>	<b><u>\$ 143,536</u></b>	<b><u>\$ 245,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Ten Months Ended August 31, 2021**

	<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 Ten Months Ended August 31, 2021**

	<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	\$ 79,380	\$ 762,963	\$ 911,000
Health benefits	(1,443)	73,873	114,000
Retirement	3,794	27,530	35,000
<b>Purchased and Contracted Services</b>			
Office rent	12,513	125,094	139,439
Telephones	2,673	15,502	17,000
IT and tech support	2,927	38,489	35,000
Assessment and collection fees		59,910	80,000
Property/Casualty Insurance	720	24,295	24,000
Accounting services		8,100	10,800
Audit fees		19,300	20,500
HR support		1,350	15,000
Payroll services	258	3,092	3,500
Bank charges		379	1,000
Legal	3,126	18,536	35,000
Advocacy: Local/State/Fed		5,000	5,000
<b>Other Operating Expenditures</b>			
Travel and mileage	55	91	2,000
POA maintenance fees		2,078	2,100
<b>Office Administration</b>			
Copy machine	245	3,299	4,500
Postage meter		376	400
Equipment repairs		604	1,200
Office supplies	1,339	7,290	10,000
Postage and delivery	(116)	530	1,000
Printing and graphics	9	79	200
Staff training		651	10,000
Meetings	35	3,179	10,000
Furniture and fixtures		4,085	10,000
Memberships		13,923	15,000
<b>Total Expenditures</b>	<b><u>\$ 105,515</u></b>	<b><u>\$ 1,219,598</u></b>	<b><u>\$ 1,512,639</u></b>