

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

February 28, 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 February 28, 2022, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and four 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
March 23, 2022

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

February 28, 2022

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 83,970
Temporary investments	7,223,529
Assessments receivable	488,171
Accounts receivable	2,777
Prepaid expenditures	
Total Assets	<u>\$ 7,798,447</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 191,016
Deferred revenue	488,171
Total Liabilities	<u>679,187</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>7,119,260</u>
Total Equity	<u>7,119,260</u>
Total Liabilities and Equity	<u>\$ 7,798,447</u>

NORTH HOUSTON DISTRICT

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

Month and Four Months Ended February 28, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ 550,910	\$ 5,253,551	\$ 4,772,440
Penalties and interest	7,510	57,590	15,000
Interest	1	16	1,000
GBCC donations	1,127	1,127	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other	(13)	(54)	
Total Revenues	<u>559,535</u>	<u>6,562,230</u>	<u>6,043,440</u>
Expenditures			
Public safety/GSAT	79,423	320,316	1,025,963
Planning, operations & infrastruct	800	42,139	950,000
Field services	69,427	260,071	1,325,000
Skate Park	55,177	160,538	500,000
Bike Park	116,455	271,148	750,000
Marketing and public affairs	1,550	21,752	200,000
Greenspoint Community Partners			300
Program support services	135,976	550,635	1,609,037
Total Expenditures	<u>458,808</u>	<u>1,626,599</u>	<u>6,360,300</u>
Revenues Over (Under) Expenditures	100,727	4,935,631	(316,860)
Fund Balance - beginning	<u>7,018,533</u>	<u>2,183,629</u>	<u>2,183,629</u>
Fund Balance - Ending	<u>\$ 7,119,260</u>	<u>\$ 7,119,260</u>	<u>\$ 1,866,769</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Four Months Ended February 28, 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	\$ 195,822	\$ 605,963
Houston Police Department			
HPD Lease	16,000	80,000	192,000
HPD Bike patrol			50,000
HPD off-duty program	3,307	11,967	50,000
Special Operations			
Private security contract	4,349	14,021	60,000
Community Crime Prevention Projects			
Crime prevention	35	35	15,000
Safety measures	5,069	17,661	50,000
Daily Operations and Maintenance			
Public safety patrol vehicle	166	810	3,000
Total Expenditures	<u>\$ 79,423</u>	<u>\$ 320,316</u>	<u>\$ 1,025,963</u>

NORTH HOUSTON DISTRICT

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

Month and Four Months Ended February 28, 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	\$	\$ 20,751	\$ 640,000
Livable centers		588	150,000
Public art program			100,000
GBCC project development		20,000	20,000
<u>Departmental Support</u>			
Planning/project management	800	800	40,000
Total Expenditures	<u>\$ 800</u>	<u>\$ 42,139</u>	<u>\$ 950,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Four Months Ended February 28, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Wayfinding</u>			
Identity signage maintenance	\$	\$	\$ 12,500
<u>Parks Management</u>			
Parks equipment & maintenance	15,275	32,900	146,000
Parks utilities - electricity	1,765	3,365	11,000
Parks utilities - water	1,310	26,137	78,061
Parks utilities - telephone	206	828	4,200
Supplies			3,000
Pest control	161	347	900
Parks maintenance		27,758	183,036
Janatorial services	1,200	4,800	14,400
<u>Clean and Green</u>			
Landscape maintenance		10,664	61,436
I-45/SHP Interchange Landscape		6,494	55,438
Intersection trash removal		13,712	54,848
Highway ROW edge/mow/trash		15,934	106,226
Irrigation repairs	9,241	9,241	45,000
Special projects	2,050	12,065	110,000
I-45/SHP interchange utilities	364	5,262	23,000
Graffiti removal	1,460	5,880	17,680
Code Enforcement	1,068	12,173	55,000
Gateway landscape maintenance		3,722	60,552
Gateway electricity	41	97	4,000
Gateway water	45	1,522	8,100
<u>TIRZ Maintenance Projects</u>			
TIRZ project utilities	28,965	38,815	50,000
TIRZ project maintenance	10,390	28,355	138,063
Dylan park	(4,114)		82,560
<u>Total Expenditures</u>	<u>\$ 69,427</u>	<u>\$ 260,071</u>	<u>\$ 1,325,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES SKATE PARK

Month and Four Months Ended February 28, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 11,276	\$ 48,667	\$ 186,000
Security staff	34,236	70,019	210,000
Landscaping maintenance	3,624	14,638	24,000
Litter & trash service	265	1,585	3,000
Janitorial	761	3,043	9,000
Supplies	191	875	5,000
Equipment repair			10,000
Electrical	1,443	3,937	20,000
Water	1,182	5,679	10,000
Miscellaneous services	2,199	12,095	23,000
Total Expenditures	<u>\$ 55,177</u>	<u>\$ 160,538</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Four Months Ended February 28, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Bike Park Operations</u>			
Management	\$ 17,939	\$ 77,146	\$ 210,000
Security staff	54,113	54,113	209,000
Landscaping maintenance	24,444	63,873	116,000
Litter & trash service		1,380	9,500
Janitorial	2,578	10,313	33,500
Supplies	12,455	16,185	20,000
Equipment repair		2,523	30,000
Electrical	2,621	7,447	30,000
Water		12,359	40,000
Miscellaneous services	2,305	25,809	52,000
Total Expenditures	<u>\$ 116,455</u>	<u>\$ 271,148</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Four Months Ended February 28, 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	\$ 750	\$ 1,754	\$ 60,000
Advertising campaign		3,985	55,000
Promotional items		1,448	8,000
Departmental Support			
Project support costs		1,501	20,000
Communications			
News services	422	6,509	12,000
Publications/website	378	6,555	45,000
Total Expenditures	<u>\$ 1,550</u>	<u>\$ 21,752</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Four Months Ended February 28, 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 Four Months Ended February 28, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 65,046	\$ 317,342	\$ 973,000
Health benefits	8,628	43,664	132,000
Retirement	3,821	6,742	34,000
Purchased and Contracted Services			
Office rent	12,513	62,568	155,057
Telephones	2,668	8,807	17,000
IT and tech support	3,215	10,754	35,000
Assessment and collection fees	14,449	36,293	80,000
Property/Casualty Insurance		5,331	31,200
Accounting services	1,800	4,500	10,800
Audit fees	19,700	19,700	20,000
HR support		810	10,000
Payroll services	739	2,027	5,000
Bank charges	10	103	1,000
Legal	1,147	6,723	35,000
Advocacy: Local/State/Fed			5,000
Other Operating Expenditures			
Travel and mileage		18	2,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	1,035	2,088	2,880
Postage meter		141	600
Equipment repairs			1,200
Office supplies	411	3,422	10,000
Postage and delivery		602	1,000
Printing and graphics		9	200
Staff training			10,000
Meetings	719	3,684	10,000
Furniture and fixtures			10,000
Memberships	75	13,229	15,000
Total Expenditures	<u>\$ 135,976</u>	<u>\$ 550,635</u>	<u>\$ 1,609,037</u>