

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**September 30, 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 September 30, 2021, 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".

Sugar Land, Texas  
October 20, 2021

## **COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

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

**September 30, 2021**

	<b><u>General</u></b> <b><u>Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 50,354
Temporary investments	2,719,167
Assessments receivable	283,955
Accounts receivable	798
<b>Total Assets</b>	<b><u>\$ 3,054,274</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 192,822
Deferred revenue	283,955
<b>Total Liabilities</b>	<b><u>476,777</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	2,577,497
<b>Total Equity</b>	<b><u>2,577,497</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 3,054,274</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, 2021**

	<b>Current Month</b>	<b>Year to Date</b>	<b>Annual Budget</b>
<b><u>Revenues</u></b>			
Assessments	\$ 871	\$ 4,820,572	\$ 4,242,760
Penalties and interest	933	66,975	15,000
Interest	2	138	1,000
GCP Donations		4,005	
GBCC donations		3,130	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other	(13)	15,384	
<b>Total Revenues</b>	<u>1,793</u>	<u>6,160,204</u>	<u>5,513,760</u>
<b><u>Expenditures</u></b>			
Public safety/GSAT	66,660	757,482	924,000
Planning, operations & infrastruc	13,505	428,880	575,000
Field services	126,908	1,070,725	1,175,000
Skate Park	41,506	468,630	500,000
Bike Park	76,104	650,130	750,000
Marketing and public affairs	35,516	179,052	245,000
Greenspoint Community Partners			300
Program support services	122,207	1,341,805	1,512,639
<b>Total Expenditures</b>	<u>482,406</u>	<u>4,896,704</u>	<u>5,681,939</u>
<b>Revenues Over (Under) Expenditures</b>	(480,613)	1,263,500	(168,179)
Fund Balance - beginning	<u>3,058,110</u>	<u>1,313,997</u>	<u>1,313,997</u>
<b>Fund Balance - Ending</b>	<u>\$ 2,577,497</u>	<u>\$ 2,577,497</u>	<u>\$ 1,145,818</u>

## **SUPPLEMENTAL SCHEDULES**

# **NORTH HOUSTON DISTRICT**

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

**Month and Eleven Months Ended September 30, 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	\$ 396,989	\$ 433,000
<b>Houston Police Department</b>			
HPD Lease	21,936	181,936	192,000
HPD Bike patrol		34,586	60,000
HPD off-duty program	2,135	39,428	50,000
<b>Special Operations</b>			
Private security contract	4,673	49,902	60,000
<b>Community Crime Prevention Projects</b>			
Crime prevention	1,268	10,711	15,000
Safety measures	189	42,560	110,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	127	1,370	4,000
<b>Total Expenditures</b>	<b><u>\$ 66,660</u></b>	<b><u>\$ 757,482</u></b>	<b><u>\$ 924,000</u></b>



# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **PLANNING, OPERATIONS AND INFRASTRUCTURE**

#### **Month and Eleven Months Ended September 30, 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	\$ 12,705	\$ 356,390	\$ 463,500
Livable centers		45,090	41,500
GBCC project development		20,000	20,000
<b><u>Departmental Support</u></b>			
Planning/project management	800	7,400	50,000
<b>Total Expenditures</b>	<b><u>\$ 13,505</u></b>	<b><u>\$ 428,880</u></b>	<b><u>\$ 575,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

#### **Month and Eleven Months Ended September 30, 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	22,085	151,109	165,653
Parks utilities - electricity	674	9,220	7,000
Parks utilities - water	13,733	81,350	65,000
Parks utilities - telephone	207	3,173	5,000
Supplies	556	2,600	3,000
Pest control		597	865
Parks maintenance	20,446	172,530	178,214
Janatorial services	800	9,200	14,400
<b>Clean and Green</b>			
Landscape maintenance	4,777	54,782	59,559
I-45/SHP Interchange Landscape	7,201	50,641	53,824
Intersection trash removal	5,120	49,154	53,252
Highway ROW edge/mow/trash	10,006	90,052	100,058
Irrigation repairs	1,930	20,443	40,000
Special projects	7,705	61,577	70,500
I-45/SHP interchange utilities	1,791	16,534	15,000
Graffiti removal	1,360	15,640	17,680
Code Enforcement	4,213	43,570	55,510
Gateway landscape maintenance	2,352	20,870	21,485
Gateway electricity	25	415	2,000
Gateway water	661	6,218	6,000
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	6,305	44,601	40,000
TIRZ project maintenance	14,961	156,104	191,000
<b>Total Expenditures</b>	<b>\$ 126,908</b>	<b>\$ 1,070,725</b>	<b>\$ 1,175,000</b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Eleven Months Ended September 30, 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	\$ 12,253	\$ 163,749	\$ 186,000
Security staff	17,568	193,164	210,200
Landscaping maintenance	1,812	19,932	24,000
Litter & trash service	259	5,771	3,000
Janitorial	761	8,421	9,200
Supplies	427	5,405	5,000
Equipment repair		11,633	10,000
Electrical	1,336	13,966	20,000
Water	1,843	6,023	15,000
Miscellaneous services	5,247	40,566	17,600
<b>Total Expenditures</b>	<b><u>\$ 41,506</u></b>	<b><u>\$ 468,630</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Eleven Months Ended September 30, 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	\$ 18,864	\$ 159,695	\$ 201,000
Security staff	18,116	193,117	208,236
Landscaping maintenance	8,148	90,378	111,864
Litter & trash service	440	5,959	8,400
Janitorial	3,122	26,700	33,500
Supplies	1,836	11,095	20,000
Equipment repair	10,597	39,873	30,000
Electrical	2,844	27,228	57,000
Water	5,255	24,258	50,000
Miscellaneous services	6,882	71,827	30,000
<b>Total Expenditures</b>	<b><u>\$ 76,104</u></b>	<b><u>\$ 650,130</u></b>	<b><u>\$ 750,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Eleven Months Ended September 30, 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	\$ 11,990	\$ 53,498	\$ 60,000
Advertising campaign	10,566	59,323	55,000
Promotional items	180	2,371	8,000
<b>Departmental Support</b>			
Project support costs	12,501	44,598	65,000
<b>Communications</b>			
News services	255	10,896	12,000
Publications/website	24	8,366	45,000
<b>Total Expenditures</b>	<b><u>\$ 35,516</u></b>	<b><u>\$ 179,052</u></b>	<b><u>\$ 245,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Eleven Months Ended September 30, 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 Eleven Months Ended September 30, 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	\$ 80,439	\$ 843,402	\$ 911,000
Health benefits	19,608	93,481	114,000
Retirement	2,793	30,323	35,000
<b>Purchased and Contracted Services</b>			
Office rent	12,514	137,608	139,439
Telephones	1,034	16,536	17,000
IT and tech support	2,277	40,766	35,000
Assessment and collection fees		59,910	80,000
Property/Casualty Insurance		24,295	24,000
Accounting services	1,300	9,400	10,800
Audit fees		19,300	20,500
HR support	300	1,650	15,000
Payroll services	256	3,348	3,500
Bank charges		379	1,000
Legal		18,536	35,000
Advocacy: Local/State/Fed		5,000	5,000
<b>Other Operating Expenditures</b>			
Travel and mileage		91	2,000
POA maintenance fees		2,078	2,100
<b>Office Administration</b>			
Copy machine	438	3,737	4,500
Postage meter	141	517	400
Equipment repairs		604	1,200
Office supplies	558	7,848	10,000
Postage and delivery	102	632	1,000
Printing and graphics	10	89	200
Staff training		651	10,000
Meetings	57	3,236	10,000
Furniture and fixtures		4,085	10,000
Memberships	380	14,303	15,000
<b>Total Expenditures</b>	<b><u>\$ 122,207</u></b>	<b><u>\$ 1,341,805</u></b>	<b><u>\$ 1,512,639</u></b>