

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

October 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 October 31, 2022, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and year 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
December 7, 2022

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

October 31, 2022

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 160,715
Temporary investments	3,169,419
Assessments receivable	179,610
Accounts receivable	17,276
Prepaid expenditures	
Total Assets	<u>\$ 3,527,020</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 63,457
Deferred revenue	179,610
Total Liabilities	<u>243,067</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>3,283,953</u>
Total Equity	<u>3,283,953</u>
Total Liabilities and Equity	<u>\$ 3,527,020</u>

NORTH HOUSTON DISTRICT

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

Month and Year Ended October 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ 67,419	\$ 5,058,721	\$ 4,772,440
Penalties and interest	(90,073)	38,657	15,000
Interest		151	1,000
Gbcc donations	1,139	3,747	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other		(95)	
Total Revenues	<u>(21,515)</u>	<u>6,351,181</u>	<u>6,043,440</u>
Expenditures			
Public safety/GSAT	103,583	969,903	1,054,463
Planning, operations & infrastruc	39,583	130,976	950,000
Field services	51,877	1,287,470	1,325,000
Skate Park	38,656	511,711	500,000
Bike Park	55,587	762,841	750,000
Marketing and public affairs	20,861	135,295	200,000
Greenspoint Community Partners			300
Program support services	117,533	1,452,661	1,609,037
Total Expenditures	<u>427,680</u>	<u>5,250,857</u>	<u>6,388,800</u>
Revenues Over (Under) Expenditures	(449,195)	1,100,324	(345,360)
Fund Balance - beginning	<u>3,733,148</u>	<u>2,183,629</u>	<u>2,183,629</u>
Fund Balance - Ending	<u>\$ 3,283,953</u>	<u>\$ 3,283,953</u>	<u>\$ 1,838,269</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Year Ended October 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 \$	51,738	\$ 550,541	\$ 605,963
Houston Police Department			
HPD Lease		192,000	192,000
HPD Bike patrol	10,716	43,612	50,000
HPD off-duty program	2,976	35,530	50,000
Special Operations			
Private security contract	4,836	56,921	60,000
Community Crime Prevention Projects			
Crime prevention	(455)	6,259	15,000
Safety measures	33,570	82,899	78,500
Daily Operations and Maintenance			
Public safety patrol vehicle	202	2,141	3,000
Total Expenditures	<u>\$ 103,583</u>	<u>\$ 969,903</u>	<u>\$ 1,054,463</u>

NORTH HOUSTON DISTRICT
SCHEDULE OF EXPENDITURES
PLANNING, OPERATIONS AND INFRASTRUCTURE
Month and Year Ended October 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	\$ 2,079	\$ 24,930	\$ 640,000
Livable centers	34,942	54,540	150,000
Public art program	2,562	28,506	100,000
GBCC project development		20,000	20,000
<u>Departmental Support</u>			
Planning/project management		3,000	40,000
Total Expenditures	<u>\$ 39,583</u>	<u>\$ 130,976</u>	<u>\$ 950,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Year Ended October 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Wayfinding</u>			
Identity signage maintenance	\$	\$ 12,050	\$ 12,500
<u>Parks Management</u>			
Parks equipment & maintenance	1,334	128,333	146,000
Parks utilities - electricity	524	8,035	11,000
Parks utilities - water	25,958	124,834	78,061
Parks utilities - telephone	271	2,676	4,200
Supplies	157	625	3,000
Pest control	26	850	900
Parks maintenance		173,660	183,036
Janatorial services	800	11,600	14,400
<u>Clean and Green</u>			
Landscape maintenance		55,679	61,436
I-45/SHP Interchange Landscape		52,160	55,438
Intersection trash removal		50,629	54,848
Highway ROW edge/mow/trash		95,603	106,226
Irrigation repairs	3,117	39,319	45,000
Special projects	130	124,445	110,000
I-45/SHP interchange utilities	809	25,468	23,000
Graffiti removal	1,360	19,140	17,680
Code Enforcement	6,072	49,452	55,000
Gateway landscape maintenance		34,311	60,552
Gateway electricity	19	310	4,000
Gateway water	1,710	10,259	8,100
<u>TIRZ Maintenance Projects</u>			
TIRZ project utilities	4,715	60,963	50,000
TIRZ project maintenance	761	135,814	138,063
Dylan park	4,114	71,255	82,560
<u>Total Expenditures</u>	<u>\$ 51,877</u>	<u>\$ 1,287,470</u>	<u>\$ 1,325,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Year Ended October 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 17,131	\$ 195,450	\$ 186,000
Security staff	15,218	200,095	210,000
Landscaping maintenance	1,812	32,353	24,000
Litter & trash service		3,440	3,000
Janitorial	761	9,129	9,000
Supplies	439	3,872	5,000
Equipment repair			10,000
Electrical	1,180	14,703	20,000
Water	128	9,001	10,000
Miscellaneous services	1,987	43,668	23,000
Total Expenditures	<u>\$ 38,656</u>	<u>\$ 511,711</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Year Ended October 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	\$ 8,853	\$ 167,888	\$ 210,000
Security staff	18,544	227,214	209,000
Landscaping maintenance	8,148	133,046	116,000
Litter & trash service		8,070	9,500
Janitorial	2,578	30,940	33,500
Supplies	1,132	26,977	20,000
Equipment repair		2,550	30,000
Electrical	2,442	29,875	30,000
Water	9,903	53,259	40,000
Miscellaneous services	3,987	83,022	52,000
Total Expenditures	<u>\$ 55,587</u>	<u>\$ 762,841</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Year Ended October 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	\$ 2,970	\$ 6,840	\$ 60,000
Advertising campaign	5,310	56,596	55,000
Promotional items	3,126	11,235	8,000
Departmental Support			
Project support costs	2,243	23,092	20,000
Communications			
News services	313	8,484	12,000
Publications/website	6,899	29,048	45,000
Total Expenditures	<u>\$ 20,861</u>	<u>\$ 135,295</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Year Ended October 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 Year Ended October 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 77,128	\$ 882,752	\$ 973,000
Health benefits	(1,926)	101,302	132,000
Retirement	10,085	26,579	34,000
Purchased and Contracted Services			
Office rent		154,252	155,057
Telephones	1,218	20,626	17,000
IT and tech support	1,052	30,603	35,000
Assessment and collection fees	15,609	83,062	80,000
Property/Casualty Insurance	7,793	29,314	31,200
Accounting services	900	11,700	10,800
Audit fees		19,700	20,000
HR support		1,410	10,000
Payroll services	(7,680)	5,565	5,000
Bank charges	456	943	1,000
Legal	9,663	34,910	35,000
Advocacy: Local/State/Fed			5,000
Other Operating Expenditures			
Travel and mileage	114	343	2,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	382	5,287	2,880
Postage meter		564	600
Equipment repairs		1,020	1,200
Office supplies	1,299	11,725	10,000
Postage and delivery		1,147	1,000
Printing and graphics			200
Staff training	15	2,537	10,000
Meetings	1,015	10,264	10,000
Furniture and fixtures			10,000
Memberships	410	14,978	15,000
Total Expenditures	<u>\$ 117,533</u>	<u>\$ 1,452,661</u>	<u>\$ 1,609,037</u>