

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

December 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 December 31, 2022, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and two 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
February 1, 2023

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

December 31, 2022

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 1,300,037
Temporary investments	3,020,370
Assessments receivable	5,661,421
Accounts receivable	4,419
Prepaid expenditures	
Total Assets	<u>\$ 9,986,247</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 263,921
Deferred revenue	5,661,421
Total Liabilities	<u>5,925,342</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	4,060,905
Total Equity	<u>4,060,905</u>
Total Liabilities and Equity	<u>\$ 9,986,247</u>

NORTH HOUSTON DISTRICT

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

Month and Two Months Ended December 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ 746,454	\$ 692,875	\$ 5,297,732
Penalties and interest	2,159	25,718	40,000
Interest			1,000
GCP donations		8,000	
GBCC donations			5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other			
Total Revenues	<u>748,613</u>	<u>1,976,593</u>	<u>6,593,732</u>
Expenditures			
Public safety/GSAT	79,349	235,829	1,158,000
Planning, operations & infrastruct	73,356	83,262	1,337,000
Field services	83,596	270,673	1,555,000
Skate Park	46,819	93,248	500,000
Bike Park	60,818	113,463	750,000
Marketing and public affairs	16,880	25,400	200,000
Greenspoint Community Partners			300
Program support services	134,415	377,766	1,872,500
Total Expenditures	<u>495,233</u>	<u>1,199,641</u>	<u>7,372,800</u>
Revenues Over (Under) Expenditures	253,380	776,952	(779,068)
Fund Balance - beginning	<u>3,807,525</u>	<u>3,283,953</u>	<u>3,283,953</u>
Fund Balance - Ending	<u>\$ 4,060,905</u>	<u>\$ 4,060,905</u>	<u>\$ 2,504,885</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Two Months Ended December 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 \$	51,742	\$ 155,226	\$ 625,000
Houston Police Department			
HPD Lease	17,000	50,000	204,000
HPD Bike patrol			50,000
HPD off-duty program	3,581	7,321	78,000
Special Operations			
Private security contract	5,762	10,559	90,000
Community Crime Prevention Projects			
Crime prevention	935	935	18,000
Safety measures		10,139	90,000
Daily Operations and Maintenance			
Public safety patrol vehicle	329	1,649	3,000
Total Expenditures	<u>\$ 79,349</u>	<u>\$ 235,829</u>	<u>\$ 1,158,000</u>

NORTH HOUSTON DISTRICT

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

Month and Two Months Ended December 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	\$ 3,842	\$ 5,113	\$ 816,000
Livable centers	9,701	18,336	381,000
Public art program	29,813	29,813	100,000
GBCC project development	30,000	30,000	30,000
<u>Departmental Support</u>			
Planning/project management			10,000
Total Expenditures	<u>\$ 73,356</u>	<u>\$ 83,262</u>	<u>\$ 1,337,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Two Months Ended December 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$	\$	\$ 15,000
Parks Management			
Parks equipment & maintenance	14,169	25,347	142,100
Parks utilities - electricity	887	1,815	10,000
Parks utilities - water	388	10,635	100,000
Parks utilities - telephone	271	542	3,500
Supplies	313	625	2,500
Pest control	26	188	1,100
Parks maintenance	9,144	27,568	197,838
Janatorial services	800	1,600	9,600
Clean and Green			
Landscape maintenance	3,842	12,537	65,427
I-45/SHP Interchange Landscape	2,339	7,956	59,921
Intersection trash removal	5,701	14,480	59,284
Highway ROW edge/mow/trash	5,741	22,713	114,817
Irrigation repairs	2,019	2,019	57,000
Special projects	9,253	73,315	187,000
I-45/SHP interchange utilities	2,954	15,944	23,000
Graffiti removal	1,700	3,060	17,680
Code Enforcement	5,536	8,879	55,000
Gateway landscape maintenance	1,341	3,314	98,427
Gateway electricity	25	56	6,000
Gateway water	472	1,649	20,000
TIRZ Maintenance Projects			
TIRZ project utilities	7,227	14,453	71,843
TIRZ project maintenance	4,203	12,026	174,600
Dylan park	5,245	9,952	63,363
Total Expenditures	<u>\$ 83,596</u>	<u>\$ 270,673</u>	<u>\$ 1,555,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Two Months Ended December 31, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 22,963	\$ 47,487	\$ 194,000
Security staff	15,322	29,706	174,762
Landscaping maintenance	2,726	5,131	32,712
Irrigation repairs			5,000
Litter & trash service	296	296	3,990
Janitorial	760	1,521	9,110
Supplies	1,374	1,640	5,000
Equipment repair			10,000
Electrical	1,182	2,403	15,000
Water	133	655	12,500
Miscellaneous services	499	1,495	8,251
Improvements/repairs	1,564	2,914	29,675
Total Expenditures	<u>\$ 46,819</u>	<u>\$ 93,248</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Two Months Ended December 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	\$ 8,772	\$ 19,537	\$ 200,000
Security staff	19,051	36,933	211,380
Landscaping maintenance	9,425	17,573	113,100
Irrigation repair			18,000
Litter & trash service	483	1,485	10,000
Janitorial	2,579	5,157	30,940
Supplies	4,027	4,872	17,500
Equipment repair			30,000
Electrical	2,433	4,841	30,000
Water	4,225	4,225	50,000
Miscellaneous services	5,709	7,521	24,156
Improvements/repairs	4,114	11,319	14,924
<u>Total Expenditures</u>	<u>\$ 60,818</u>	<u>\$ 113,463</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Two Months Ended December 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	\$	\$ 2,500	\$ 15,000
Advertising campaign	15,190	15,190	50,000
Promotional items			15,000
Departmental Support			
Project support costs	1,500	1,500	50,000
Communications			
News services	190	6,210	20,000
Publications/website			50,000
Total Expenditures	<u>\$ 16,880</u>	<u>\$ 25,400</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Two Months Ended December 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 Two Months Ended December 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	\$ 76,906	\$ 237,461	\$ 1,146,500
Health benefits	10,723	36,051	170,379
Retirement	2,019	6,838	40,340
Purchased and Contracted Services			
Office rent	13,231	39,693	160,100
Telephones	1,600	2,883	17,000
IT and tech support	2,167	5,123	63,000
Assessment and collection fees	16,694	16,694	85,000
Property/Casualty Insurance			34,721
Accounting services	900	1,800	10,800
Audit fees			20,500
HR support			5,000
Payroll services	395	951	5,500
Bank charges			1,000
Legal	4,755	5,155	35,000
Advocacy: Local/State/Fed			5,000
Other Operating Expenditures			
Travel and mileage	2	5	1,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	274	530	3,660
Postage meter	141	141	600
Equipment repairs			1,300
Office supplies	1,744	2,585	12,000
Postage and delivery	51	228	1,000
Printing and graphics	469	469	1,000
Staff training			10,000
Meetings	1,594	5,064	10,000
Furniture and fixtures			10,000
Memberships	750	14,017	20,000
Total Expenditures	<u>\$ 134,415</u>	<u>\$ 377,766</u>	<u>\$ 1,872,500</u>