

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**February 28, 2023**

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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, 2023, 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.

A handwritten signature in black ink that reads "Knox Cox &amp; Co. LLP". The signature is written in a cursive, flowing style.

Sugar Land, Texas  
March 22, 2023

**COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

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

**February 28, 2023**

	<b><u>General Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 260,297
Temporary investments	8,285,734
Assessments receivable	414,771
Accounts receivable	3,692
Prepaid expenditures	
<b>Total Assets</b>	<b><u>\$ 8,964,494</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 427,628
Deferred revenue	414,771
<b>Total Liabilities</b>	<b><u>842,399</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	<u>8,122,095</u>
<b>Total Equity</b>	<b><u>8,122,095</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 8,964,494</u></b>

# NORTH HOUSTON DISTRICT

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

Month and Four Months Ended February 28, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b>Revenues</b>			
Assessments	\$ 498,548	\$ 5,844,888	\$ 5,297,732
Penalties and interest	23,337	51,965	40,000
Interest			1,000
GCP donations		8,000	
GBCC donations	890	890	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other	7,633	7,633	
<b>Total Revenues</b>	<u>530,408</u>	<u>7,163,376</u>	<u>6,593,732</u>
<b>Expenditures</b>			
Public safety/GSAT	84,861	425,731	1,158,000
Planning, operations & infrastruct	247,082	343,954	1,337,000
Field services	21,819	362,261	1,555,000
Skate Park	62,536	183,798	500,000
Bike Park	90,228	265,100	750,000
Marketing and public affairs	9,567	48,491	200,000
Greenspoint Community Partners			300
Program support services	127,570	659,628	1,872,500
<b>Total Expenditures</b>	<u>643,663</u>	<u>2,288,963</u>	<u>7,372,800</u>
<b>Revenues Over (Under) Expenditures</b>	(113,255)	4,874,413	(779,068)
Fund Balance - beginning	<u>8,235,350</u>	<u>3,247,682</u>	<u>3,247,682</u>
<b>Fund Balance - Ending</b>	<u>\$ 8,122,095</u>	<u>\$ 8,122,095</u>	<u>\$ 2,468,614</u>

## **SUPPLEMENTAL SCHEDULES**

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Four Months Ended February 28, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b><u>Direct Expenditures</u></b>			
<b>Harris County Sheriff's Department</b>			
Harris Co Proactive Taskforce \$	51,742	\$ 258,710	\$ 625,000
<b>Houston Police Department</b>			
HPD Lease	17,000	101,000	204,000
HPD Bike patrol			50,000
HPD off-duty program	5,396	15,838	78,000
<b>Special Operations</b>			
Private security contract	5,265	21,772	90,000
<b>Community Crime Prevention Projects</b>			
Crime prevention	260	1,195	18,000
Safety measures	5,069	25,347	90,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	129	1,869	3,000
<b>Total Expenditures</b>	<u>\$ 84,861</u>	<u>\$ 425,731</u>	<u>\$ 1,158,000</u>



# **NORTH HOUSTON DISTRICT**

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

**Month and Four Months Ended February 28, 2023**

	<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	\$ 186,977	\$ 194,043	\$ 816,000
Livable centers	31,105	58,086	381,000
Public art program	29,000	61,825	100,000
GBCC project development		30,000	30,000
<b><u>Departmental Support</u></b>			
Planning/project management			10,000
<b>Total Expenditures</b>	<b><u>\$ 247,082</u></b>	<b><u>\$ 343,954</u></b>	<b><u>\$ 1,337,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

**Month and Four Months Ended February 28, 2023**

	<u><b>Current Month</b></u>	<u><b>Year to Date</b></u>	<u><b>Annual Budget</b></u>
<b><u>Direct Expenditures</u></b>			
<b>Wayfinding</b>			
Identity signage maintenance	\$	\$	\$ 15,000
<b>Parks Management</b>			
Parks equipment & maintenance	33,703	66,779	142,100
Parks utilities - electricity	2,086	3,652	10,000
Parks utilities - water	1,972	13,853	100,000
Parks utilities - telephone	271	1,101	3,500
Supplies	312	1,249	2,500
Pest control	136	324	1,100
Parks maintenance	(9,375)	29,895	197,838
Janatorial services	800	3,200	9,600
<b>Clean and Green</b>			
Landscape maintenance	(4,853)	11,526	65,427
I-45/SHP Interchange Landscape	(3,277)	7,019	59,921
Intersection trash removal	(4,219)	14,821	59,284
Highway ROW edge/mow/trash	(11,231)	17,223	114,817
Irrigation repairs		2,019	57,000
Special projects	3,250	89,777	187,000
I-45/SHP interchange utilities	1,601	18,603	23,000
Graffiti removal	1,360	5,780	17,680
Code Enforcement	3,905	16,306	55,000
Gateway landscape maintenance	(632)	4,024	98,427
Gateway electricity	44	100	6,000
Gateway water	20	1,834	20,000
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	2,624	17,844	71,843
TIRZ project maintenance	(1,923)	14,882	174,600
Dylan park	5,245	20,450	63,363
<b>Total Expenditures</b>	<u>\$ 21,819</u>	<u>\$ 362,261</u>	<u>\$ 1,555,000</u>

# **NORTH HOUSTON DISTRICT**

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

**Month and Four Months Ended February 28, 2023**

	<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	\$ 21,395	\$ 90,892	\$ 194,000
Security staff	28,249	57,955	174,762
Landscaping maintenance	2,725	10,582	32,712
Irrigation repairs			5,000
Litter & trash service	296	896	3,990
Janitorial	761	3,043	9,110
Supplies	1,889	4,377	5,000
Equipment repair			10,000
Electrical	1,026	3,429	15,000
Water	106	1,127	12,500
Miscellaneous services	936	3,430	8,251
Improvements/repairs	5,153	8,067	29,675
<b>Total Expenditures</b>	<b><u>\$ 62,536</u></b>	<b><u>\$ 183,798</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Four Months Ended February 28, 2023**

	<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>Bike Park Operations</u></b>			
Management	\$ 15,714	\$ 46,204	\$ 200,000
Security staff	16,848	72,209	211,380
Landscaping maintenance	9,425	36,423	113,100
Irrigation repair			18,000
Litter & trash service	500	2,468	10,000
Janitorial	2,578	10,313	30,940
Supplies	3,133	9,000	17,500
Equipment repair	26,200	26,200	30,000
Electrical	2,524	7,365	30,000
Water		11,418	50,000
Miscellaneous services	12,031	23,184	24,156
Improvements/repairs	1,275	20,316	14,924
<b>Total Expenditures</b>	<b><u>\$ 90,228</u></b>	<b><u>\$ 265,100</u></b>	<b><u>\$ 750,000</u></b>

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES MARKETING AND PUBLIC AFFAIRS

Month and Four Months Ended February 28, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b><u>Direct Expenditures</u></b>			
<b>Marketing and Business Development</b>			
Sponsorships and events	\$ 164	\$ 2,664	\$ 15,000
Advertising campaign		16,635	50,000
Promotional items			15,000
<b>Departmental Support</b>			
Project support costs	300	1,924	50,000
<b>Communications</b>			
News services	33	14,404	20,000
Publications/website	9,070	12,864	50,000
<b>Total Expenditures</b>	<u>\$ 9,567</u>	<u>\$ 48,491</u>	<u>\$ 200,000</u>

# **NORTH HOUSTON DISTRICT**

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

**Month and Four Months Ended February 28, 2023**

	<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 Four Months Ended February 28, 2023**

	<u><b>Current Month</b></u>	<u><b>Year to Date</b></u>	<u><b>Annual Budget</b></u>
<b><u>Expenditures</u></b>			
<b>Direct Expenditures:</b>			
<b>Personnel Services</b>			
Salaries and taxes	\$ 81,980	\$ 401,185	\$ 1,146,500
Health benefits	11,240	58,342	170,379
Retirement	2,138	11,115	40,340
<b>Purchased and Contracted Services</b>			
Office rent		66,724	160,100
Telephones	1,660	6,327	17,000
IT and tech support	1,795	9,464	63,000
Assessment and collection fees		32,443	85,000
Property/Casualty Insurance		6,531	34,721
Accounting services	900	3,600	10,800
Audit fees	20,500	20,500	20,500
HR support			5,000
Payroll services	673	2,011	5,500
Bank charges			1,000
Legal	3,924	11,176	35,000
Advocacy: Local/State/Fed			5,000
<b>Other Operating Expenditures</b>			
Travel and mileage	30	35	1,000
POA maintenance fees		2,078	2,100
<b>Office Administration</b>			
Copy machine	526	1,367	3,660
Postage meter		141	600
Equipment repairs			1,300
Office supplies	1,071	4,592	12,000
Postage and delivery	64	871	1,000
Printing and graphics	872	872	1,000
Staff training		200	10,000
Meetings	197	6,037	10,000
Furniture and fixtures			10,000
Memberships		14,017	20,000
<b>Total Expenditures</b>	<u><u>\$ 127,570</u></u>	<u><u>\$ 659,628</u></u>	<u><u>\$ 1,872,500</u></u>