

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

April 30, 2023

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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 April 30, 2023, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and six 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 & Co. LLP". The signature is written in a cursive, flowing style.

Sugar Land, Texas
May 24, 2023

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

April 30, 2023

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 97,181
Temporary investments	7,141,365
Assessments receivable	353,228
Accounts receivable	1,089
Prepaid expenditures	
Total Assets	<u>\$ 7,592,863</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 308,107
Deferred revenue	353,228
Total Liabilities	<u>661,335</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>6,931,528</u>
Total Equity	<u>6,931,528</u>
Total Liabilities and Equity	<u>\$ 7,592,863</u>

NORTH HOUSTON DISTRICT

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

Month and Six Months Ended April 30, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ 41,287	\$ 5,832,638	\$ 5,297,732
Penalties and interest	2,887	60,803	40,000
Interest			1,000
GCP donations		8,000	
GBCC donations	(1)	889	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other		13,319	
Total Revenues	<u>44,173</u>	<u>7,165,649</u>	<u>6,593,732</u>
Expenditures			
Public safety/GSAT	86,250	614,415	1,158,000
Planning, operations & infrastruct	121,264	496,131	1,337,000
Field services	274,308	727,168	1,641,500
Skate Park	46,599	270,881	500,000
Bike Park	47,680	341,011	750,000
Marketing and public affairs	32,230	96,676	200,000
Greenspoint Community Partners			300
Program support services	148,133	935,521	1,872,500
Total Expenditures	<u>756,464</u>	<u>3,481,803</u>	<u>7,459,300</u>
Revenues Over (Under) Expenditures	(712,291)	3,683,846	(865,568)
Fund Balance - beginning	<u>7,643,819</u>	<u>3,247,682</u>	<u>3,247,682</u>
Fund Balance - Ending	<u>\$ 6,931,528</u>	<u>\$ 6,931,528</u>	<u>\$ 2,382,114</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Six Months Ended April 30, 2023

	<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	\$ 362,194	\$ 625,000
Houston Police Department			
HPD Lease	17,000	152,000	204,000
HPD Bike patrol			50,000
HPD off-duty program	6,284	26,661	78,000
Special Operations			
Private security contract	5,714	33,394	90,000
Community Crime Prevention Projects			
Crime prevention	181	2,366	18,000
Safety measures	5,069	35,486	90,000
Daily Operations and Maintenance			
Public safety patrol vehicle	260	2,314	3,000
Total Expenditures	<u>\$ 86,250</u>	<u>\$ 614,415</u>	<u>\$ 1,158,000</u>

NORTH HOUSTON DISTRICT

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

Month and Six Months Ended April 30, 2023

	<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	\$ 83,480	\$ 279,486	\$ 816,000
Livable centers	37,784	124,820	381,000
Public art program		61,825	100,000
GBCC project development		30,000	30,000
<u>Departmental Support</u>			
Planning/project management			10,000
Total Expenditures	<u>\$ 121,264</u>	<u>\$ 496,131</u>	<u>\$ 1,337,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Six Months Ended April 30, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$	\$ 1,200	\$ 15,000
Parks Management			
Parks equipment & maintenance	56,300	131,604	142,100
Parks utilities - electricity		1,819	10,000
Parks utilities - water	10,232	31,089	100,000
Parks utilities - telephone	266	1,634	3,500
Supplies	313	1,874	2,500
Pest control	26	428	1,100
Parks maintenance	48,696	93,033	197,838
Janatorial services	800	4,800	9,600
Clean and Green			
Landscape maintenance	11,084	26,452	65,427
I-45/SHP Interchange Landscape	17,365	28,455	59,921
Intersection trash removal	10,261	29,642	59,284
Highway ROW edge/mow/trash	22,963	45,927	114,817
Irrigation repairs	904	12,223	57,000
Special projects	32,630	126,567	187,000
I-45/SHP interchange utilities	515	22,634	23,000
Graffiti removal	1,360	8,840	17,680
Code Enforcement	3,974	24,994	55,000
Gateway landscape maintenance	15,370	21,868	98,427
Gateway electricity		89	6,000
Gateway water	34	1,887	20,000
TIRZ Maintenance Projects			
TIRZ project utilities	3,694	24,059	71,843
TIRZ project maintenance	32,572	55,406	174,600
Drake Park & Wussow Park			86,500
Dylan Park	4,949	30,644	63,363
Total Expenditures	<u>\$ 274,308</u>	<u>\$ 727,168</u>	<u>\$ 1,641,500</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Six Months Ended April 30, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 20,923	\$ 132,761	\$ 194,000
Security staff	14,364	87,241	174,762
Landscaping maintenance	2,726	16,035	32,712
Irrigation repairs			5,000
Litter & trash service	592	1,785	3,990
Janitorial	760	4,564	9,110
Supplies	261	4,638	5,000
Equipment repair			10,000
Electrical		2,310	15,000
Water	1,337	2,734	12,500
Miscellaneous services	805	4,915	8,251
Improvements/repairs	4,831	13,898	29,675
Total Expenditures	<u>\$ 46,599</u>	<u>\$ 270,881</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Six Months Ended April 30, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Bike Park Operations</u>			
Management	\$ 13,058	\$ 67,948	\$ 200,000
Security staff	17,745	108,479	211,380
Landscaping maintenance	9,425	55,273	113,100
Irrigation repair			18,000
Litter & trash service	1,319	4,287	10,000
Janitorial	2,578	15,470	30,940
Supplies	932	(15,870)	17,500
Equipment repair		26,200	30,000
Electrical		11,947	30,000
Water		15,518	50,000
Miscellaneous services	2,623	30,533	24,156
Improvements/repairs		21,226	14,924
<u>Total Expenditures</u>	<u>\$ 47,680</u>	<u>\$ 341,011</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Six Months Ended April 30, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Marketing and Business Development			
Sponsorships and events	\$ 120	\$ 5,784	\$ 15,000
Advertising campaign	3,549	24,030	50,000
Promotional items		2,338	15,000
Departmental Support			
Project support costs	12,475	17,387	50,000
Communications			
News services	548	15,160	20,000
Publications/website	15,538	31,977	50,000
Total Expenditures	<u>\$ 32,230</u>	<u>\$ 96,676</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Six Months Ended April 30, 2023

	<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 Six Months Ended April 30, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 81,896	\$ 565,137	\$ 1,146,500
Health benefits	10,941	80,076	170,379
Retirement	3,742	16,996	40,340
Purchased and Contracted Services			
Office rent		80,145	160,100
Telephones	4,030	12,016	17,000
IT and tech support	13,448	24,435	63,000
Assessment and collection fees	15,845	48,288	85,000
Property/Casualty Insurance	5,641	12,172	34,721
Accounting services	900	5,400	10,800
Audit fees		20,500	20,500
HR support			5,000
Payroll services	442	2,842	5,500
Bank charges			1,000
Legal	1,870	25,409	35,000
Advocacy: Local/State/Fed	5,000	5,000	5,000
Other Operating Expenditures			
Travel and mileage	239	281	1,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	259	2,143	3,660
Postage meter		282	600
Equipment repairs			1,300
Office supplies	2,204	7,579	12,000
Postage and delivery	142	1,167	1,000
Printing and graphics		1,137	1,000
Staff training	405	605	10,000
Meetings	1,129	7,541	10,000
Furniture and fixtures			10,000
Memberships		14,292	20,000
Total Expenditures	<u>\$ 148,133</u>	<u>\$ 935,521</u>	<u>\$ 1,872,500</u>