

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

August 31, 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 August 31, 2023, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and ten 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
September 20, 2023

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

August 31, 2023

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 97,085
Temporary investments	4,559,437
Assessments receivable	257,904
Accounts receivable	2,119
Prepaid expenditures	
Total Assets	<u>\$ 4,916,545</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 164,427
Deferred revenue	257,904
Total Liabilities	<u>422,331</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>4,494,214</u>
Total Equity	<u>4,494,214</u>
Total Liabilities and Equity	<u>\$ 4,916,545</u>

NORTH HOUSTON DISTRICT

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

Month and Ten Months Ended August 31, 2023

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ (72,042)	\$ 5,744,703	\$ 5,297,732
Penalties and interest	(12,020)	65,582	40,000
Interest			1,000
GCP donations		8,000	
GBCC donations	833	2,561	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other		13,319	
Total Revenues	(83,229)	7,084,165	6,593,732
<u>Expenditures</u>			
Public safety/GSAT	109,446	990,219	1,158,000
Planning, operations & infrastruct	20,180	956,981	1,337,000
Field services	137,709	1,293,404	1,641,500
Skate Park	35,135	429,161	500,000
Bike Park	63,754	588,862	750,000
Marketing and public affairs	5,115	128,129	200,000
Greenspoint Community Partners			300
Program support services	114,233	1,450,877	1,872,500
Total Expenditures	485,572	5,837,633	7,459,300
Revenues Over (Under) Expenditures	(568,801)	1,246,532	(865,568)
Fund Balance - beginning	5,063,015	3,247,682	3,247,682
Fund Balance - Ending	\$ 4,494,214	\$ 4,494,214	\$ 2,382,114

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Ten Months Ended August 31, 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	\$ 569,162	\$ 625,000
Houston Police Department			
HPD Lease	17,000	203,000	204,000
HPD Bike patrol	8,991	27,268	50,000
HPD off-duty program	4,562	48,275	78,000
Special Operations			
Private security contract	17,888	68,968	90,000
Community Crime Prevention Projects			
Crime prevention	3,914	13,244	18,000
Safety measures	5,194	57,010	90,000
Daily Operations and Maintenance			
Public safety patrol vehicle	155	3,292	3,000
Total Expenditures	<u>\$ 109,446</u>	<u>\$ 990,219</u>	<u>\$ 1,158,000</u>

NORTH HOUSTON DISTRICT

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

Month and Ten Months Ended August 31, 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	\$ 5,964	\$ 617,298	\$ 816,000
Livable centers	14,153	245,089	381,000
Public art program		61,825	100,000
GBCC project development		30,000	30,000
<u>Departmental Support</u>			
Planning/project management	63	2,769	10,000
<u>Total Expenditures</u>	<u>\$ 20,180</u>	<u>\$ 956,981</u>	<u>\$ 1,337,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Ten Months Ended August 31, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$ 4,727	\$ 10,655	\$ 15,000
Parks Management			
Parks equipment & maintenance	28,038	252,228	142,100
Parks utilities - electricity	370	5,474	10,000
Parks utilities - water	8,544	66,204	100,000
Parks utilities - telephone	266	2,715	3,500
Supplies	313	3,123	2,500
Pest control	136	780	1,100
Parks maintenance	16,461	164,932	197,838
Janatorial services	800	8,000	9,600
Clean and Green			
Landscape maintenance	7,121	54,936	65,427
I-45/SHP Interchange Landscape	4,463	48,362	59,921
Intersection trash removal	4,561	49,023	59,284
Highway ROW edge/mow/trash	11,482	91,854	114,817
Irrigation repairs	5,379	35,352	57,000
Special projects	12,111	161,016	187,000
I-45/SHP interchange utilities	1,901	37,926	23,000
Graffiti removal	2,040	15,300	17,680
Code Enforcement	3,473	41,785	55,000
Gateway landscape maintenance	2,464	32,703	98,427
Gateway electricity	210	553	6,000
Gateway water	1,642	6,026	20,000
TIRZ Maintenance Projects			
TIRZ project utilities	5,331	43,382	71,843
TIRZ project maintenance	10,631	109,442	174,600
Drake Park & Wussow Park			86,500
Dylan Park	5,245	51,633	63,363
Total Expenditures	<u>\$ 137,709</u>	<u>\$ 1,293,404</u>	<u>\$ 1,641,500</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Ten Months Ended August 31, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 10,590	\$ 181,792	\$ 194,000
Security staff	14,783	146,074	174,762
Landscaping maintenance	2,726	26,939	32,712
Irrigation repairs		493	5,000
Litter & trash service	297	2,682	3,990
Janitorial	760	7,607	9,110
Supplies	257	6,276	5,000
Equipment repair			10,000
Electrical	1,191	6,621	15,000
Water	2,468	8,966	12,500
Miscellaneous services	2,063	9,668	8,251
Improvements/repairs		32,043	29,675
Total Expenditures	<u>\$ 35,135</u>	<u>\$ 429,161</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Ten Months Ended August 31, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Bike Park Operations</u>			
Management	\$ 18,606	\$ 140,119	\$ 200,000
Security staff	18,544	182,091	211,380
Landscaping maintenance	9,425	92,973	113,100
Irrigation repair	945	945	18,000
Litter & trash service	602	5,734	10,000
Janitorial	2,578	25,783	30,940
Supplies	31,099	15,832	17,500
Equipment repair	(13,100)	13,100	30,000
Electrical	2,610	13,993	30,000
Water	6,759	43,942	50,000
Miscellaneous services	(14,934)	22,182	24,156
Improvements/repairs	620	32,168	14,924
<u>Total Expenditures</u>	<u>\$ 63,754</u>	<u>\$ 588,862</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES MARKETING AND PUBLIC AFFAIRS

Month and Ten Months Ended August 31, 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	\$	\$ 5,784	\$ 15,000
Advertising campaign	239	26,854	50,000
Promotional items	955	11,498	15,000
Departmental Support			
Project support costs	2,915	30,276	50,000
Communications			
News services	949	16,567	20,000
Publications/website	57	37,150	50,000
Total Expenditures	<u>\$ 5,115</u>	<u>\$ 128,129</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Ten Months Ended August 31, 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 Ten Months Ended August 31, 2023

	Current Month	Year to Date	Annual Budget
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 85,317	\$ 901,894	\$ 1,146,500
Health benefits	10,361	122,476	170,379
Retirement	4,388	30,429	40,340
Purchased and Contracted Services			
Office rent	13,420	132,485	160,100
Telephones	1,034	18,583	17,000
IT and tech support	6,878	42,947	63,000
Assessment and collection fees		61,549	85,000
Property/Casualty Insurance		22,044	34,721
Accounting services	900	9,000	10,800
Audit fees		20,500	20,500
HR support			5,000
Payroll services	408	4,443	5,500
Bank charges			1,000
Legal	(13,547)	21,690	35,000
Advocacy: Local/State/Fed		5,000	5,000
Other Operating Expenditures			
Travel and mileage	144	629	1,000
POA maintenance fees		2,083	2,100
Office Administration			
Copy machine	382	3,302	3,660
Postage meter	53	476	600
Equipment repairs			1,300
Office supplies	2,387	17,855	12,000
Postage and delivery	500	1,825	1,000
Printing and graphics		1,137	1,000
Staff training		2,217	10,000
Meetings	1,608	13,631	10,000
Furniture and fixtures			10,000
Memberships		14,682	20,000
Total Expenditures	\$ 114,233	\$ 1,450,877	\$ 1,872,500