

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

January 31, 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 January 31, 2023, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and three 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
February 22, 2023

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

January 31, 2023

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 695,525
Temporary investments	7,689,468
Assessments receivable	1,010,024
Accounts receivable	6,639
Prepaid expenditures	
Total Assets	<u>\$ 9,401,656</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 120,011
Deferred revenue	1,010,024
Total Liabilities	<u>1,130,035</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	8,271,621
Total Equity	<u>8,271,621</u>
Total Liabilities and Equity	<u>\$ 9,401,656</u>

NORTH HOUSTON DISTRICT

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

Month and Three Months Ended January 31, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ 4,653,465	\$ 5,346,340	\$ 5,297,732
Penalties and interest	2,910	28,628	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>4,656,375</u>	<u>6,632,968</u>	<u>6,593,732</u>
Expenditures			
Public safety/GSAT	105,041	340,870	1,158,000
Planning, operations & infrastruct	13,610	96,872	1,337,000
Field services	69,769	340,442	1,555,000
Skate Park	28,014	121,262	500,000
Bike Park	61,409	174,872	750,000
Marketing and public affairs	13,524	38,924	200,000
Greenspoint Community Partners			300
Program support services	154,292	532,058	1,872,500
Total Expenditures	<u>445,659</u>	<u>1,645,300</u>	<u>7,372,800</u>
Revenues Over (Under) Expenditures	4,210,716	4,987,668	(779,068)
Fund Balance - beginning	<u>4,060,905</u>	<u>3,283,953</u>	<u>3,283,953</u>
Fund Balance - Ending	<u>\$ 8,271,621</u>	<u>\$ 8,271,621</u>	<u>\$ 2,504,885</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Three Months Ended January 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	\$ 206,968	\$ 625,000
Houston Police Department			
HPD Lease	34,000	84,000	204,000
HPD Bike patrol			50,000
HPD off-duty program	3,121	10,442	78,000
Special Operations			
Private security contract	5,948	16,507	90,000
Community Crime Prevention Projects			
Crime prevention		935	18,000
Safety measures	10,139	20,278	90,000
Daily Operations and Maintenance			
Public safety patrol vehicle	91	1,740	3,000
Total Expenditures	<u>\$ 105,041</u>	<u>\$ 340,870</u>	<u>\$ 1,158,000</u>

NORTH HOUSTON DISTRICT

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

Month and Three Months Ended January 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	\$ 1,953	\$ 7,066	\$ 816,000
Livable centers	8,645	26,981	381,000
Public art program	3,012	32,825	100,000
GBCC project development		30,000	30,000
<u>Departmental Support</u>			
Planning/project management			10,000
Total Expenditures	<u>\$ 13,610</u>	<u>\$ 96,872</u>	<u>\$ 1,337,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Three Months Ended January 31, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Wayfinding</u>			
Identity signage maintenance	\$	\$	\$ 15,000
<u>Parks Management</u>			
Parks equipment & maintenance	7,729	33,076	142,100
Parks utilities - electricity	(249)	1,566	10,000
Parks utilities - water	1,246	11,881	100,000
Parks utilities - telephone	288	830	3,500
Supplies	312	937	2,500
Pest control		188	1,100
Parks maintenance	11,702	39,270	197,838
Janatorial services	800	2,400	9,600
<u>Clean and Green</u>			
Landscape maintenance	3,842	16,379	65,427
I-45/SHP Interchange Landscape	2,340	10,296	59,921
Intersection trash removal	4,560	19,040	59,284
Highway ROW edge/mow/trash	5,741	28,454	114,817
Irrigation repairs		2,019	57,000
Special projects	13,212	86,527	187,000
I-45/SHP interchange utilities	1,058	17,002	23,000
Graffiti removal	1,360	4,420	17,680
Code Enforcement	3,522	12,401	55,000
Gateway landscape maintenance	1,342	4,656	98,427
Gateway electricity		56	6,000
Gateway water	165	1,814	20,000
<u>TIRZ Maintenance Projects</u>			
TIRZ project utilities	767	15,220	71,843
TIRZ project maintenance	4,779	16,805	174,600
Dylan park	5,253	15,205	63,363
<u>Total Expenditures</u>	<u>\$ 69,769</u>	<u>\$ 340,442</u>	<u>\$ 1,555,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Three Months Ended January 31, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 22,010	\$ 69,497	\$ 194,000
Security staff		29,706	174,762
Landscaping maintenance	2,726	7,857	32,712
Irrigation repairs			5,000
Litter & trash service	304	600	3,990
Janitorial	761	2,282	9,110
Supplies	848	2,488	5,000
Equipment repair			10,000
Electrical		2,403	15,000
Water	366	1,021	12,500
Miscellaneous services	999	2,494	8,251
Improvements/repairs		2,914	29,675
Total Expenditures	<u>\$ 28,014</u>	<u>\$ 121,262</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Three Months Ended January 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	\$ 10,953	\$ 30,490	\$ 200,000
Security staff	18,428	55,361	211,380
Landscaping maintenance	9,425	26,998	113,100
Irrigation repair			18,000
Litter & trash service	483	1,968	10,000
Janitorial	2,578	7,735	30,940
Supplies	995	5,867	17,500
Equipment repair			30,000
Electrical		4,841	30,000
Water	7,193	11,418	50,000
Miscellaneous services	3,632	11,153	24,156
Improvements/repairs	7,722	19,041	14,924
Total Expenditures	\$ 61,409	\$ 174,872	\$ 750,000

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Three Months Ended January 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	\$	\$ 2,500	\$ 15,000
Advertising campaign	1,445	16,635	50,000
Promotional items			15,000
Departmental Support			
Project support costs	124	1,624	50,000
Communications			
News services	8,161	14,371	20,000
Publications/website	3,794	3,794	50,000
Total Expenditures	\$ 13,524	\$ 38,924	\$ 200,000

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Three Months Ended January 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 Three Months Ended January 31, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 81,744	\$ 319,205	\$ 1,146,500
Health benefits	11,051	47,102	170,379
Retirement	2,139	8,977	40,340
Purchased and Contracted Services			
Office rent	27,031	66,724	160,100
Telephones	1,784	4,667	17,000
IT and tech support	2,546	7,669	63,000
Assessment and collection fees	15,749	32,443	85,000
Property/Casualty Insurance	6,531	6,531	34,721
Accounting services	900	2,700	10,800
Audit fees			20,500
HR support			5,000
Payroll services	387	1,338	5,500
Bank charges			1,000
Legal	2,097	7,252	35,000
Advocacy: Local/State/Fed			5,000
Other Operating Expenditures			
Travel and mileage		5	1,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	311	841	3,660
Postage meter		141	600
Equipment repairs			1,300
Office supplies	936	3,521	12,000
Postage and delivery	579	807	1,000
Printing and graphics	(469)		1,000
Staff training	200	200	10,000
Meetings	776	5,840	10,000
Furniture and fixtures			10,000
Memberships		14,017	20,000
Total Expenditures	<u>\$ 154,292</u>	<u>\$ 532,058</u>	<u>\$ 1,872,500</u>