

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

July 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 July 31, 2023, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and nine 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
August 23, 2023

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

July 31, 2023

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 130,368
Temporary investments	5,134,840
Assessments receivable	290,190
Accounts receivable	5,861
Prepaid expenditures	
Total Assets	<u><u>\$ 5,561,259</u></u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 208,054
Deferred revenue	290,190
Total Liabilities	<u><u>498,244</u></u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	5,063,015
Total Equity	<u><u>5,063,015</u></u>
Total Liabilities and Equity	<u><u>\$ 5,561,259</u></u>

NORTH HOUSTON DISTRICT

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

Month and Nine Months Ended July 31, 2023

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ (18,198)	\$ 5,816,745	\$ 5,297,732
Penalties and interest	6,844	77,602	40,000
Interest			1,000
GCP donations		8,000	
GBCC donations		1,728	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other		13,319	
Total Revenues	(11,354)	7,167,394	6,593,732
<u>Expenditures</u>			
Public safety/GSAT	49,905	880,773	1,158,000
Planning, operations & infrastruct	71,142	936,801	1,337,000
Field services	136,904	1,155,695	1,641,500
Skate Park	39,862	394,026	500,000
Bike Park	62,441	525,108	750,000
Marketing and public affairs	6,087	123,014	200,000
Greenspoint Community Partners			300
Program support services	147,481	1,336,644	1,872,500
Total Expenditures	513,822	5,352,061	7,459,300
Revenues Over (Under) Expenditures	(525,176)	1,815,333	(865,568)
Fund Balance - beginning	5,588,191	3,247,682	3,247,682
Fund Balance - Ending	\$ 5,063,015	\$ 5,063,015	\$ 2,382,114

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Nine Months Ended July 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 \$		\$ 517,420	\$ 625,000
Houston Police Department			
HPD Lease	17,000	186,000	204,000
HPD Bike patrol	10,037	18,277	50,000
HPD off-duty program	5,657	43,713	78,000
Special Operations			
Private security contract	5,928	51,080	90,000
Community Crime Prevention Projects			
Crime prevention	5,595	9,330	18,000
Safety measures	5,470	51,816	90,000
Daily Operations and Maintenance			
Public safety patrol vehicle	218	3,137	3,000
Total Expenditures	<u>\$ 49,905</u>	<u>\$ 880,773</u>	<u>\$ 1,158,000</u>

NORTH HOUSTON DISTRICT

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

Month and Nine Months Ended July 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	\$ 63,642	\$ 611,334	\$ 816,000
Livable centers	7,500	230,936	381,000
Public art program		61,825	100,000
GBCC project development		30,000	30,000
<u>Departmental Support</u>			
Planning/project management		2,706	10,000
Total Expenditures	<u>\$ 71,142</u>	<u>\$ 936,801</u>	<u>\$ 1,337,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Nine Months Ended July 31, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$	\$ 5,928	\$ 15,000
Parks Management			
Parks equipment & maintenance	22,319	224,190	142,100
Parks utilities - electricity	1,611	5,104	10,000
Parks utilities - water	12,285	57,660	100,000
Parks utilities - telephone	283	2,449	3,500
Supplies	312	2,810	2,500
Pest control	54	644	1,100
Parks maintenance	16,523	148,471	197,838
Janatorial services	800	7,200	9,600
Clean and Green			
Landscape maintenance	7,121	47,815	65,427
I-45/SHP Interchange Landscape	4,463	43,899	59,921
Intersection trash removal	4,560	44,462	59,284
Highway ROW edge/mow/trash	11,482	80,372	114,817
Irrigation repairs	3,619	29,973	57,000
Special projects	14,885	148,905	187,000
I-45/SHP interchange utilities	5,627	36,025	23,000
Graffiti removal	1,360	13,260	17,680
Code Enforcement	4,457	38,312	55,000
Gateway landscape maintenance	2,463	30,239	98,427
Gateway electricity	229	343	6,000
Gateway water	1,251	4,384	20,000
TIRZ Maintenance Projects			
TIRZ project utilities	5,839	38,051	71,843
TIRZ project maintenance	10,108	98,811	174,600
Drake Park & Wussow Park			86,500
Dylan Park	5,253	46,388	63,363
Total Expenditures	<u>\$ 136,904</u>	<u>\$ 1,155,695</u>	<u>\$ 1,641,500</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Nine Months Ended July 31, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 13,382	\$ 171,202	\$ 194,000
Security staff	14,843	131,291	174,762
Landscaping maintenance	2,726	24,213	32,712
Irrigation repairs		493	5,000
Litter & trash service	303	2,385	3,990
Janitorial	761	6,847	9,110
Supplies	796	6,019	5,000
Equipment repair			10,000
Electrical	1,102	5,430	15,000
Water	1,216	6,498	12,500
Miscellaneous services	282	7,605	8,251
Improvements/repairs	4,451	32,043	29,675
Total Expenditures	<u>\$ 39,862</u>	<u>\$ 394,026</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Nine Months Ended July 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	\$ 16,148	\$ 121,513	\$ 200,000
Security staff	18,525	163,547	211,380
Landscaping maintenance	9,425	83,548	113,100
Irrigation repair			18,000
Litter & trash service	572	5,132	10,000
Janitorial	2,578	23,205	30,940
Supplies	(1,489)	(15,267)	17,500
Equipment repair		26,200	30,000
Electrical		11,383	30,000
Water	5,189	37,183	50,000
Miscellaneous services	2,056	37,116	24,156
Improvements/repairs	9,437	31,548	14,924
<u>Total Expenditures</u>	<u>\$ 62,441</u>	<u>\$ 525,108</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Nine Months Ended July 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	1,682	26,615	50,000
Promotional items	2,175	10,543	15,000
Departmental Support			
Project support costs	2,000	27,361	50,000
Communications			
News services	216	15,618	20,000
Publications/website	14	37,093	50,000
Total Expenditures	\$ 6,087	\$ 123,014	\$ 200,000

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Nine Months Ended July 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 Nine Months Ended July 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	\$ 87,449	\$ 816,577	\$ 1,146,500
Health benefits	10,793	112,115	170,379
Retirement	2,858	26,041	40,340
Purchased and Contracted Services			
Office rent	12,079	119,065	160,100
Telephones	1,634	17,549	17,000
IT and tech support	2,142	36,069	63,000
Assessment and collection fees	13,261	61,549	85,000
Property/Casualty Insurance	7,251	22,044	34,721
Accounting services	900	8,100	10,800
Audit fees		20,500	20,500
HR support			5,000
Payroll services	405	4,035	5,500
Bank charges			1,000
Legal	2,103	35,237	35,000
Advocacy: Local/State/Fed		5,000	5,000
Other Operating Expenditures			
Travel and mileage		485	1,000
POA maintenance fees	5	2,083	2,100
Office Administration			
Copy machine	264	2,920	3,660
Postage meter		423	600
Equipment repairs			1,300
Office supplies	3,070	15,468	12,000
Postage and delivery		1,325	1,000
Printing and graphics		1,137	1,000
Staff training	244	2,217	10,000
Meetings	2,633	12,023	10,000
Furniture and fixtures			10,000
Memberships	390	14,682	20,000
Total Expenditures	<u>\$ 147,481</u>	<u>\$ 1,336,644</u>	<u>\$ 1,872,500</u>