

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

June 30, 2023

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Certified Public Accountants

8410 Highway 90A, Suite 150 | Sugar Land, Texas 77478

main: 346-772-2860 | fax: 346-772-2853

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 June 30, 2023, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and eight 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
July 25, 2023

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

June 30, 2023

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 137,121
Temporary investments	5,738,195
Assessments receivable	301,176
Accounts receivable	1,928
Prepaid expenditures	
Total Assets	<u>\$ 6,178,420</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 289,053
Deferred revenue	301,176
Total Liabilities	<u>590,229</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>5,588,191</u>
Total Equity	<u>5,588,191</u>
Total Liabilities and Equity	<u>\$ 6,178,420</u>

NORTH HOUSTON DISTRICT

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

Month and Eight Months Ended June 30, 2023

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ 3,374	\$ 5,834,943	\$ 5,297,732
Penalties and interest	1,496	70,758	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	4,870	7,178,748	6,593,732
<u>Expenditures</u>			
Public safety/GSAT	82,988	830,868	1,158,000
Planning, operations & infrastruct	328,763	865,659	1,337,000
Field services	157,101	1,018,791	1,641,500
Skate Park	55,731	354,164	500,000
Bike Park	73,394	462,667	750,000
Marketing and public affairs	8,468	116,927	200,000
Greenspoint Community Partners			300
Program support services	129,050	1,189,163	1,872,500
Total Expenditures	835,495	4,838,239	7,459,300
Revenues Over (Under) Expenditures	(830,625)	2,340,509	(865,568)
Fund Balance - beginning	6,418,816	3,247,682	3,247,682
Fund Balance - Ending	\$ 5,588,191	\$ 5,588,191	\$ 2,382,114

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Eight Months Ended June 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	\$ 517,420	\$ 625,000
Houston Police Department			
HPD Lease		169,000	204,000
HPD Bike patrol	8,240	8,240	50,000
HPD off-duty program	5,698	38,056	78,000
Special Operations			
Private security contract	11,758	45,152	90,000
Community Crime Prevention Projects			
Crime prevention		3,735	18,000
Safety measures	5,352	46,346	90,000
Daily Operations and Maintenance			
Public safety patrol vehicle	198	2,919	3,000
Total Expenditures	<u>\$ 82,988</u>	<u>\$ 830,868</u>	<u>\$ 1,158,000</u>

NORTH HOUSTON DISTRICT

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

Month and Eight Months Ended June 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	\$ 261,596	\$ 547,692	\$ 816,000
Livable centers	64,461	223,436	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	2,706	10,000
Total Expenditures	<u>\$ 328,763</u>	<u>\$ 865,659</u>	<u>\$ 1,337,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Eight Months Ended June 30, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$ 4,728	\$ 5,928	\$ 15,000
Parks Management			
Parks equipment & maintenance	36,665	201,871	142,100
Parks utilities - electricity	176	3,493	10,000
Parks utilities - water	5,991	45,375	100,000
Parks utilities - telephone	266	2,166	3,500
Supplies	312	2,498	2,500
Pest control		590	1,100
Parks maintenance	22,454	131,948	197,838
Janatorial services	800	6,400	9,600
Clean and Green			
Landscape maintenance	7,121	40,694	65,427
I-45/SHP Interchange Landscape	6,518	39,436	59,921
Intersection trash removal	5,700	39,902	59,284
Highway ROW edge/mow/trash	11,481	68,890	114,817
Irrigation repairs	12,015	26,354	57,000
Special projects	4,828	134,020	187,000
I-45/SHP interchange utilities	4,187	30,398	23,000
Graffiti removal	1,700	11,900	17,680
Code Enforcement	3,823	33,855	55,000
Gateway landscape maintenance	3,445	27,776	98,427
Gateway electricity		114	6,000
Gateway water	950	3,133	20,000
TIRZ Maintenance Projects			
TIRZ project utilities	5,464	32,212	71,843
TIRZ project maintenance	12,935	88,703	174,600
Drake Park & Wussow Park			86,500
Dylan Park	5,542	41,135	63,363
Total Expenditures	<u>\$ 157,101</u>	<u>\$ 1,018,791</u>	<u>\$ 1,641,500</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Eight Months Ended June 30, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 13,012	\$ 157,820	\$ 194,000
Security staff	29,207	116,448	174,762
Landscaping maintenance	2,726	21,487	32,712
Irrigation repairs		493	5,000
Litter & trash service	297	2,082	3,990
Janitorial	761	6,086	9,110
Supplies	578	5,223	5,000
Equipment repair			10,000
Electrical	1,102	4,328	15,000
Water	1,252	5,282	12,500
Miscellaneous services	1,581	7,323	8,251
Improvements/repairs	5,215	27,592	29,675
Total Expenditures	<u>\$ 55,731</u>	<u>\$ 354,164</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Eight Months Ended June 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	\$ 17,792	\$ 105,365	\$ 200,000
Security staff	36,543	145,022	211,380
Landscaping maintenance	9,425	74,123	113,100
Irrigation repair			18,000
Litter & trash service	(227)	4,560	10,000
Janitorial	2,579	20,627	30,940
Supplies	930	(13,778)	17,500
Equipment repair		26,200	30,000
Electrical	(534)	11,383	30,000
Water	4,153	31,994	50,000
Miscellaneous services	2,323	35,060	24,156
Improvements/repairs	410	22,111	14,924
Total Expenditures	<u>\$ 73,394</u>	<u>\$ 462,667</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Eight Months Ended June 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	\$	\$ 5,784	\$ 15,000
Advertising campaign	379	24,933	50,000
Promotional items	2,400	8,368	15,000
Departmental Support			
Project support costs	4,224	25,361	50,000
Communications			
News services	33	15,402	20,000
Publications/website	1,432	37,079	50,000
Total Expenditures	\$ 8,468	\$ 116,927	\$ 200,000

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Eight Months Ended June 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 Eight Months Ended June 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	\$ 82,419	\$ 729,128	\$ 1,146,500
Health benefits	10,885	101,322	170,379
Retirement	2,337	23,183	40,340
Purchased and Contracted Services			
Office rent	13,421	106,986	160,100
Telephones	2,252	15,915	17,000
IT and tech support	4,319	33,927	63,000
Assessment and collection fees		48,288	85,000
Property/Casualty Insurance	2,621	14,793	34,721
Accounting services	900	7,200	10,800
Audit fees		20,500	20,500
HR support			5,000
Payroll services	397	3,630	5,500
Bank charges			1,000
Legal	3,642	33,134	35,000
Advocacy: Local/State/Fed		5,000	5,000
Other Operating Expenditures			
Travel and mileage	204	485	1,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	117	2,656	3,660
Postage meter	141	423	600
Equipment repairs			1,300
Office supplies	3,101	12,398	12,000
Postage and delivery	94	1,325	1,000
Printing and graphics		1,137	1,000
Staff training	1,368	1,973	10,000
Meetings	832	9,390	10,000
Furniture and fixtures			10,000
Memberships		14,292	20,000
Total Expenditures	<u>\$ 129,050</u>	<u>\$ 1,189,163</u>	<u>\$ 1,872,500</u>