

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

March 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 March 31, 2023, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and five 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
April 26, 2023

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

March 31, 2023

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 111,759
Temporary investments	7,584,602
Assessments receivable	379,675
Accounts receivable	63,896
Prepaid expenditures	
Total Assets	<u>\$ 8,139,932</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 116,438
Deferred revenue	379,675
Total Liabilities	<u>496,113</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	7,643,819
Total Equity	<u>7,643,819</u>
Total Liabilities and Equity	<u>\$ 8,139,932</u>

NORTH HOUSTON DISTRICT

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

Month and Five Months Ended March 31, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (53,537)	\$ 5,791,351	\$ 5,297,732
Penalties and interest	5,951	57,916	40,000
Interest			1,000
GCP donations		8,000	
GBCC donations		890	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other	5,686	13,319	
Total Revenues	<u>(41,900)</u>	<u>7,121,476</u>	<u>6,593,732</u>
Expenditures			
Public safety/GSAT	102,434	528,165	1,158,000
Planning, operations & infrastruct	30,913	374,867	1,337,000
Field services	90,599	452,860	1,555,000
Skate Park	40,484	224,282	500,000
Bike Park	28,231	293,331	750,000
Marketing and public affairs	15,955	64,446	200,000
Greenspoint Community Partners			300
Program support services	127,760	787,388	1,872,500
Total Expenditures	<u>436,376</u>	<u>2,725,339</u>	<u>7,372,800</u>
Revenues Over (Under) Expenditures	(478,276)	4,396,137	(779,068)
Fund Balance - beginning	<u>8,122,095</u>	<u>3,247,682</u>	<u>3,247,682</u>
Fund Balance - Ending	<u>\$ 7,643,819</u>	<u>\$ 7,643,819</u>	<u>\$ 2,468,614</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Five Months Ended March 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	\$ 310,452	\$ 625,000
Houston Police Department			
HPD Lease	34,000	135,000	204,000
HPD Bike patrol			50,000
HPD off-duty program	4,539	20,377	78,000
Special Operations			
Private security contract	5,908	27,680	90,000
Community Crime Prevention Projects			
Crime prevention	990	2,185	18,000
Safety measures	5,070	30,417	90,000
Daily Operations and Maintenance			
Public safety patrol vehicle	185	2,054	3,000
Total Expenditures	<u>\$ 102,434</u>	<u>\$ 528,165</u>	<u>\$ 1,158,000</u>

NORTH HOUSTON DISTRICT

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

Month and Five Months Ended March 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	\$ 1,963	\$ 196,006	\$ 816,000
Livable centers	28,950	87,036	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>\$ 30,913</u>	<u>\$ 374,867</u>	<u>\$ 1,337,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Five Months Ended March 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	\$ 1,200	\$ 1,200	\$ 15,000
<u>Parks Management</u>			
Parks equipment & maintenance	8,525	75,304	142,100
Parks utilities - electricity	(1,833)	1,819	10,000
Parks utilities - water	7,004	20,857	100,000
Parks utilities - telephone	267	1,368	3,500
Supplies	312	1,561	2,500
Pest control	78	402	1,100
Parks maintenance	14,442	44,337	197,838
Janatorial services	800	4,000	9,600
<u>Clean and Green</u>			
Landscape maintenance	3,842	15,368	65,427
I-45/SHP Interchange Landscape	4,071	11,090	59,921
Intersection trash removal	4,560	19,381	59,284
Highway ROW edge/mow/trash	5,741	22,964	114,817
Irrigation repairs	9,300	11,319	57,000
Special projects	4,160	93,937	187,000
I-45/SHP interchange utilities	3,516	22,119	23,000
Graffiti removal	1,700	7,480	17,680
Code Enforcement	4,714	21,020	55,000
Gateway landscape maintenance	2,474	6,498	98,427
Gateway electricity	(11)	89	6,000
Gateway water	19	1,853	20,000
<u>TIRZ Maintenance Projects</u>			
TIRZ project utilities	2,521	20,365	71,843
TIRZ project maintenance	7,952	22,834	174,600
Dylan park	5,245	25,695	63,363
<u>Total Expenditures</u>	<u>\$ 90,599</u>	<u>\$ 452,860</u>	<u>\$ 1,555,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Five Months Ended March 31, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 20,946	\$ 111,838	\$ 194,000
Security staff	14,922	72,877	174,762
Landscaping maintenance	2,727	13,309	32,712
Irrigation repairs			5,000
Litter & trash service	297	1,193	3,990
Janitorial	761	3,804	9,110
Supplies		4,377	5,000
Equipment repair			10,000
Electrical	(1,119)	2,310	15,000
Water	270	1,397	12,500
Miscellaneous services	680	4,110	8,251
Improvements/repairs	1,000	9,067	29,675
Total Expenditures	<u>\$ 40,484</u>	<u>\$ 224,282</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Five Months Ended March 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	\$ 8,686	\$ 54,890	\$ 200,000
Security staff	18,525	90,734	211,380
Landscaping maintenance	9,425	45,848	113,100
Irrigation repair			18,000
Litter & trash service	500	2,968	10,000
Janitorial	2,579	12,892	30,940
Supplies	(25,802)	(16,802)	17,500
Equipment repair		26,200	30,000
Electrical	4,582	11,947	30,000
Water	4,100	15,518	50,000
Miscellaneous services	4,726	27,910	24,156
Improvements/repairs	910	21,226	14,924
Total Expenditures	<u>\$ 28,231</u>	<u>\$ 293,331</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Five Months Ended March 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	\$ 3,000	\$ 5,664	\$ 15,000
Advertising campaign	3,846	20,481	50,000
Promotional items	2,338	2,338	15,000
Departmental Support			
Project support costs	2,988	4,912	50,000
Communications			
News services	208	14,612	20,000
Publications/website	3,575	16,439	50,000
Total Expenditures	<u>\$ 15,955</u>	<u>\$ 64,446</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Five Months Ended March 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 Five Months Ended March 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	\$ 82,056	\$ 483,241	\$ 1,146,500
Health benefits	10,793	69,135	170,379
Retirement	2,139	13,254	40,340
Purchased and Contracted Services			
Office rent	13,421	80,145	160,100
Telephones	1,659	7,986	17,000
IT and tech support	1,523	10,987	63,000
Assessment and collection fees		32,443	85,000
Property/Casualty Insurance		6,531	34,721
Accounting services	900	4,500	10,800
Audit fees		20,500	20,500
HR support			5,000
Payroll services	389	2,400	5,500
Bank charges			1,000
Legal	12,363	23,539	35,000
Advocacy: Local/State/Fed			5,000
Other Operating Expenditures			
Travel and mileage	7	42	1,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	517	1,884	3,660
Postage meter	141	282	600
Equipment repairs			1,300
Office supplies	783	5,375	12,000
Postage and delivery	154	1,025	1,000
Printing and graphics	265	1,137	1,000
Staff training		200	10,000
Meetings	375	6,412	10,000
Furniture and fixtures			10,000
Memberships	275	14,292	20,000
Total Expenditures	<u>\$ 127,760</u>	<u>\$ 787,388</u>	<u>\$ 1,872,500</u>