

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

November 30, 2022

--ooOoo--

CONTENTS

	<u>Page</u>
Accountants' Compilation Report	1
<u>FINANCIAL STATEMENTS</u>	
Balance Sheet – All Governmental Fund Types	3
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual - General Fund	4
<u>SUPPLEMENTAL SCHEDULES</u>	
Schedule of Expenditures – Public Safety/GSAT	6
Schedule of Expenditures – Planning, Operations and Infrastructure	7
Schedule of Expenditures – Field Services	8
Schedule of Expenditures – Skate Park	9
Schedule of Expenditures – Bike Park	10
Schedule of Expenditures – Marketing and Public Affairs	11
Schedule of Expenditures – Greenspoint Community Partners	12
Schedule of Expenditures – Program Support Services	13

--ooOoo--



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 November 30, 2022, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month 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
January 4, 2023

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

November 30, 2022

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 157,995
Temporary investments	2,661,895
Assessments receivable	156,520
Accounts receivable	1,266,135
Total Assets	<u>\$ 4,242,545</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 278,500
Deferred revenue	156,520
Total Liabilities	<u>435,020</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>3,807,525</u>
Total Equity	<u>3,807,525</u>
Total Liabilities and Equity	<u>\$ 4,242,545</u>

NORTH HOUSTON DISTRICT

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

Month Ended November 30, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (53,579)	\$ (53,579)	\$ 5,297,732
Penalties and interest	23,559	23,559	40,000
Interest			1,000
GCP donations	8,000	8,000	
GBCC donations			5,000
TIRZ skate & bike park mgmt fund:	1,250,000	1,250,000	1,250,000
Other			
Total Revenues	<u>1,227,980</u>	<u>1,227,980</u>	<u>6,593,732</u>
Expenditures			
Public safety/GSAT	156,480	156,480	1,158,000
Planning, operations & infrastruct	9,906	9,906	1,337,000
Field services	187,077	187,077	1,555,000
Skate park	46,429	46,429	500,000
Bike park	52,645	52,645	750,000
Marketing and public affairs	8,520	8,520	200,000
Greenspoint Community Partners			300
Program support services	243,351	243,351	1,872,500
Total Expenditures	<u>704,408</u>	<u>704,408</u>	<u>7,372,800</u>
Revenues Over (Under) Expenditures	523,572	523,572	(779,068)
Fund Balance - beginning	<u>3,283,953</u>	<u>3,283,953</u>	<u>3,283,953</u>
Fund Balance - Ending	<u>\$ 3,807,525</u>	<u>\$ 3,807,525</u>	<u>\$ 2,504,885</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month Ended November 30, 2022

	<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 \$	103,484	\$ 103,484	\$ 625,000
Houston Police Department			
HPD lease	33,000	33,000	204,000
HPD bike patrol			50,000
HPD off-duty program	3,740	3,740	78,000
Special Operations			
Private security contract	4,797	4,797	90,000
Community Crime Prevention Projects			
Crime prevention			18,000
Safety measures	10,139	10,139	90,000
Daily Operations and Maintenance			
Public safety patrol vehicle	1,320	1,320	3,000
Total Expenditures	<u>\$ 156,480</u>	<u>\$ 156,480</u>	<u>\$ 1,158,000</u>

NORTH HOUSTON DISTRICT

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

Month Ended November 30, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$ 1,271	\$ 1,271	\$ 816,000
Livable Centers	8,635	8,635	381,000
Public art program			100,000
GBCC project development			30,000
Departmental Support			
Planning/project management			10,000
Total Expenditures	<u>\$ 9,906</u>	<u>\$ 9,906</u>	<u>\$ 1,337,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month Ended November 30, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$	\$	\$ 15,000
Parks Management			
Parks equipment & maintenance	11,178	11,178	142,100
Parks utilities - electricity	928	928	10,000
Parks utilities - water	10,247	10,247	100,000
Parks utilities - telephone	271	271	3,500
Supplies	312	312	2,500
Pest control	162	162	1,100
Parks maintenance	18,424	18,424	197,838
Janatorial services	800	800	9,600
Clean and Green			
Landscape maintenance	8,695	8,695	65,427
I-45/SHP Interchange Landscape	5,617	5,617	59,921
Intersection trash removal	8,779	8,779	59,284
Highway ROW edge/mow/trash	16,972	16,972	114,817
Irrigation repairs			57,000
Special projects	64,062	64,062	187,000
I-45/SHP interchange utilities	12,990	12,990	23,000
Graffiti removal	1,360	1,360	17,680
Code enforcement	3,343	3,343	55,000
Gateway landscape maintenance	1,973	1,973	98,427
Gateway electricity	31	31	6,000
Gateway water	1,177	1,177	20,000
TIRZ Maintenance Projects			
TIRZ project utilities	7,226	7,226	71,843
TIRZ project maintenance	7,823	7,823	174,600
Dylan Park	4,707	4,707	63,363
Total Expenditures	<u>\$ 187,077</u>	<u>\$ 187,077</u>	<u>\$ 1,555,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month Ended November 30, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 24,524	\$ 24,524	\$ 194,000
Security staff	14,384	14,384	174,762
Landscaping maintenance	2,405	2,405	32,712
Irrigation repairs			5,000
Litter & trash service			3,990
Janitorial	761	761	9,110
Supplies	266	266	5,000
Equipment repair			10,000
Electrical	1,221	1,221	15,000
Water	522	522	12,500
Miscellaneous services	996	996	8,251
Improvements/repairs	1,350	1,350	29,675
Total Expenditures	<u>\$ 46,429</u>	<u>\$ 46,429</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month Ended November 30, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 10,765	\$ 10,765	\$ 200,000
Security staff	17,882	17,882	211,380
Landscaping maintenance	8,148	8,148	113,100
Irrigation repairs			18,000
Litter & trash service	1,002	1,002	10,000
Janitorial	2,578	2,578	30,940
Supplies	845	845	17,500
Equipment repair			30,000
Electrical	2,408	2,408	30,000
Water			50,000
Miscellaneous services	1,812	1,812	24,156
Improvements/repairs	7,205	7,205	14,924
Total Expenditures	<u>\$ 52,645</u>	<u>\$ 52,645</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month Ended November 30, 2022

	<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	\$ 2,500	\$ 15,000
Advertising campaign			50,000
Promotional items			15,000
Departmental Support			
Project support costs			50,000
Communications			
News services	6,020	6,020	20,000
Publications			50,000
Total Expenditures	<u>\$ 8,520</u>	<u>\$ 8,520</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month Ended November 30, 2022

	<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 Ended November 30, 2022

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 160,555	\$ 160,555	\$ 1,146,500
Health benefits	25,328	25,328	170,379
Retirement	4,819	4,819	40,340
Purchased and Contracted Services			
Office rent	26,462	26,462	160,100
Telephones	1,283	1,283	17,000
IT and tech support	2,956	2,956	63,000
Assessment and collection fees			85,000
Property/Casualty Insurance			34,721
Accounting services	900	900	10,800
Audit fees			20,500
HR Support			5,000
Payroll services	556	556	5,500
Bank charges			1,000
Legal	400	400	35,000
Advocacy: Local/State/Fed			5,000
Other Operating Expenditures			
Travel and mileage	3	3	1,000
POA maintenance fees	2,078	2,078	2,100
Office Administration			
Copy machine	256	256	3,660
Postage meter			600
Equipment repairs			1,300
Office supplies	841	841	12,000
Postage and delivery	177	177	1,000
Printing and graphics			1,000
Staff training			10,000
Meetings	3,470	3,470	10,000
Furniture and fixtures			10,000
Memberships	13,267	13,267	20,000
Total Direct Expenditures	<u>\$ 243,351</u>	<u>\$ 243,351</u>	<u>\$ 1,872,500</u>