

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**November 30, 2023**

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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 November 30, 2023, 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.

A handwritten signature in black ink that reads "Knox Cox &amp; Co. LLP". The signature is written in a cursive, flowing style.

Sugar Land, Texas  
January 3, 2024

**COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

## **BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES**

**November 30, 2023**

	<b><u>General Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 1,172,789
Temporary investments	2,882,802
Assessments receivable	165,931
Accounts receivable	2,172
<b>Total Assets</b>	<b><u>\$ 4,223,694</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 138,377
Deferred revenue	165,931
<b>Total Liabilities</b>	<b><u>304,308</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	<u>3,919,386</u>
<b>Total Equity</b>	<b><u>3,919,386</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 4,223,694</u></b>

# NORTH HOUSTON DISTRICT

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

Month Ended November 30, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b>Revenues</b>			
Assessments	\$ (17,798)	\$ (17,798)	\$ 6,404,292
Penalties and interest	4,711	4,711	40,000
Interest			1,000
GCP donations			
GBCC donations			5,000
TIRZ skate & bike park mgmt fund:	1,250,000	1,250,000	1,250,000
Other	2,120	2,120	
<b>Total Revenues</b>	<u>1,239,033</u>	<u>1,239,033</u>	<u>7,700,292</u>
<b>Expenditures</b>			
Public safety/GSAT	183,816	183,816	1,410,000
Planning, operations & infrastruct	187,683	187,683	1,635,500
Field services	31,797	31,797	1,900,000
Skate park	16,090	16,090	500,000
Bike park	57,082	57,082	750,000
Marketing and public affairs	7,700	7,700	250,000
Greenspoint Community Partners			300
Program support services	268,157	268,157	2,067,446
<b>Total Expenditures</b>	<u>752,325</u>	<u>752,325</u>	<u>8,513,246</u>
<b>Revenues Over (Under) Expenditures</b>	486,708	486,708	(812,954)
Fund Balance - beginning	<u>3,432,678</u>	<u>3,432,678</u>	<u>3,432,678</u>
<b>Fund Balance - Ending</b>	<u>\$ 3,919,386</u>	<u>\$ 3,919,386</u>	<u>\$ 2,619,724</u>

**SUPPLEMENTAL SCHEDULES**

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month Ended November 30, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b><u>Direct Expenditures</u></b>			
<b>Harris County Sheriff's Department</b>			
Harris Co proactive taskforce \$	108,640	\$ 108,640	\$ 654,556
<b>Houston Police Department</b>			
HPD lease	53,720	53,720	222,000
HPD bike patrol			90,000
HPD off-duty program	5,247	5,247	68,000
<b>Special Operations</b>			
Private security contract	5,558	5,558	239,000
<b>Community Crime Prevention Projects</b>			
Crime prevention	134	134	27,444
Safety measures	10,322	10,322	104,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	195	195	5,000
<b>Total Expenditures</b>	<u>\$ 183,816</u>	<u>\$ 183,816</u>	<u>\$ 1,410,000</u>



# **NORTH HOUSTON DISTRICT**

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

**Month Ended November 30, 2023**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Direct Expenditures</u></b>			
<b>Capital/Special Projects</b>			
Wayfinding design & construct	\$ 71,522	\$ 71,522	\$ 762,500
Livable Centers	81,161	81,161	828,000
GBCC project development	35,000	35,000	35,000
<b>Departmental Support</b>			
Planning/project management			10,000
<b>Total Expenditures</b>	<b><u>\$ 187,683</u></b>	<b><u>\$ 187,683</u></b>	<b><u>\$ 1,635,500</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

**Month Ended November 30, 2023**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Direct Expenditures</u></b>			
<b><u>Wayfinding</u></b>			
Identity signage maintenance	\$ 3,350	\$ 3,350	\$ 18,000
<b><u>Parks Management</u></b>			
Parks equipment & maintenance	10,018	10,018	275,000
Parks utilities - electricity	1,125	1,125	10,000
Parks utilities - water	11,077	11,077	100,000
Parks utilities - telephone	423	423	3,750
Supplies	312	312	4,000
Pest control	136	136	1,400
Parks maintenance			221,096
Janatorial services	800	800	9,600
<b><u>Clean and Green</u></b>			
Landscape maintenance			97,282
I-45/SHP Interchange Landscape			61,062
Intersection trash removal			61,719
Highway ROW edge/mow/trash			118,262
Irrigation repairs	6,068	6,068	65,000
Special projects	(21,243)	(21,243)	290,000
I-45/SHP interchange utilities	2,852	2,852	45,000
Graffiti removal	1,360	1,360	19,800
Code enforcement	3,499	3,499	79,920
Gateway landscape maintenance			75,136
Gateway electricity	41	41	3,000
Gateway water	1,323	1,323	20,000
<b><u>TIRZ Maintenance Projects</u></b>			
TIRZ project utilities	4,642	4,642	69,209
TIRZ project maintenance	761	761	186,000
Dylan Park	5,253	5,253	65,764
<b>Total Expenditures</b>	<b><u>\$ 31,797</u></b>	<b><u>\$ 31,797</u></b>	<b><u>\$ 1,900,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **SKATE PARK**

**Month Ended November 30, 2023**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Direct Expenditures</u></b>			
<b>Skate Park Operations</b>			
Management	\$ 8,665	\$ 8,665	\$ 164,825
Security staff			183,500
Landscaping maintenance	2,726	2,726	33,694
Irrigation repairs			5,000
Litter & trash service	304	304	4,000
Janitorial	761	761	9,200
Supplies	644	644	8,500
Equipment repair			10,000
Electrical	1,092	1,092	10,000
Water	1,247	1,247	15,000
Miscellaneous services	651	651	15,000
Improvements/repairs			41,281
<b>Total Expenditures</b>	<b><u>\$ 16,090</u></b>	<b><u>\$ 16,090</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **BIKE PARK**

**Month Ended November 30, 2023**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Direct Expenditures</u></b>			
<b>Skate Park Operations</b>			
Management	\$ 30,985	\$ 30,985	\$ 217,383
Security staff			205,000
Landscaping maintenance	9,425	9,425	116,496
Irrigation repairs			6,181
Litter & trash service	597	597	7,000
Janitorial	2,578	2,578	30,940
Supplies	1,073	1,073	15,000
Equipment repair			30,000
Electrical	2,782	2,782	17,000
Water	5,019	5,019	57,000
Miscellaneous services	2,534	2,534	28,000
Improvements/repairs	2,089	2,089	20,000
<b>Total Expenditures</b>	<b><u>\$ 57,082</u></b>	<b><u>\$ 57,082</u></b>	<b><u>\$ 750,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **MARKETING AND PUBLIC AFFAIRS**

**Month Ended November 30, 2023**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Direct Expenditures</u></b>			
<b>Marketing and Business Development</b>			
Sponsorships and events	\$	\$	\$ 15,000
Advertising campaign	124	124	30,000
Promotional items			15,000
<b>Departmental Support</b>			
Project support costs	302	302	50,000
<b>Communications</b>			
News services	6,773	6,773	20,000
Publications	501	501	120,000
<b>Total Expenditures</b>	<b><u>\$ 7,700</u></b>	<b><u>\$ 7,700</u></b>	<b><u>\$ 250,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **GREENSPPOINT COMMUNITY PARTNERS**

**Month Ended November 30, 2023**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Direct Expenditures</u></b>			
<b>Funds Development</b>			
Development resources	\$	\$	\$ 50
Memberships			250
<b>Total Expenditures</b>	<b><u>\$</u></b>	<b><u>\$</u></b>	<b><u>\$ 300</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES - PROGRAM SUPPORT SERVICES**

**Month Ended November 30, 2023**

	<b>Current Month</b>	<b>Year to Date</b>	<b>Annual Budget</b>
<b><u>Expenditures</u></b>			
<b>Direct Expenditures:</b>			
<b>Personnel Services</b>			
Salaries and taxes	\$ 173,915	\$ 173,915	\$ 1,258,090
Health benefits	30,411	30,411	195,155
Retirement	6,312	6,312	46,201
<b>Purchased and Contracted Services</b>			
Office rent	13,421	13,421	160,100
Telephones	1,639	1,639	22,000
IT and tech support	21,838	21,838	56,000
Assessment and collection fees			85,000
Property/Casualty Insurance			30,000
Accounting services	900	900	10,800
Audit fees			21,500
HR Support			5,000
Payroll services	416	416	5,500
Bank charges			1,000
Legal	109	109	35,000
Advocacy: Local/State/Fed			5,000
<b>Other Operating Expenditures</b>			
Travel and mileage	29	29	31,000
POA maintenance fees	2,890	2,890	3,900
<b>Office Administration</b>			
Copy machine	498	498	8,800
Postage meter			900
Equipment repairs			1,000
Office supplies	2,501	2,501	20,000
Postage and delivery	126	126	1,500
Printing and graphics			1,000
Staff training			10,000
Meetings	1,490	1,490	18,000
Furniture and fixtures			15,000
Memberships	11,662	11,662	20,000
<b>Total Direct Expenditures</b>	<b>\$ 268,157</b>	<b>\$ 268,157</b>	<b>\$ 2,067,446</b>