

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**October 31, 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 October 31, 2023, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and year 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  
December 6, 2023

**COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

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

**October 31, 2023**

	<b><u>General Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 249,473
Temporary investments	3,479,541
Assessments receivable	182,006
Accounts receivable	6,841
Prepaid expenditures	
<b>Total Assets</b>	<b><u>\$ 3,917,861</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 323,740
Deferred revenue	182,006
<b>Total Liabilities</b>	<b><u>505,746</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	<u>3,412,115</u>
<b>Total Equity</b>	<b><u>3,412,115</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 3,917,861</u></b>

# NORTH HOUSTON DISTRICT

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

Month and Year Ended October 31, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b>Revenues</b>			
Assessments	\$ 92	\$ 5,724,418	\$ 5,297,732
Penalties and interest	10,619	76,003	40,000
Interest			1,000
GCP donations		8,000	
GBCC donations	827	3,388	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other	55,711	69,030	
<b>Total Revenues</b>	<u>67,249</u>	<u>7,130,839</u>	<u>6,593,732</u>
<b>Expenditures</b>			
Public safety/GSAT	87,678	1,128,120	1,158,000
Planning, operations & infrastruct	29,879	1,063,395	1,337,000
Field services	293,601	1,630,514	1,641,500
Skate Park	37,812	498,066	500,000
Bike Park	67,875	727,386	750,000
Marketing and public affairs	39,666	200,000	200,000
Greenspoint Community Partners			300
Program support services	125,624	1,718,925	1,872,500
<b>Total Expenditures</b>	<u>682,135</u>	<u>6,966,406</u>	<u>7,459,300</u>
<b>Revenues Over (Under) Expenditures</b>	(614,886)	164,433	(865,568)
Fund Balance - beginning	<u>4,027,001</u>	<u>3,247,682</u>	<u>3,247,682</u>
<b>Fund Balance - Ending</b>	<u>\$ 3,412,115</u>	<u>\$ 3,412,115</u>	<u>\$ 2,382,114</u>

**SUPPLEMENTAL SCHEDULES**

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Year Ended October 31, 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 \$	54,320	\$ 623,482	\$ 625,000
<b>Houston Police Department</b>			
HPD Lease		203,000	204,000
HPD Bike patrol	9,448	49,793	50,000
HPD off-duty program	7,044	61,587	78,000
<b>Special Operations</b>			
Private security contract	6,181	80,902	90,000
<b>Community Crime Prevention Projects</b>			
Crime prevention	5,326	18,427	18,000
Safety measures	5,070	87,080	90,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	289	3,849	3,000
<b>Total Expenditures</b>	<u>\$ 87,678</u>	<u>\$ 1,128,120</u>	<u>\$ 1,158,000</u>



**NORTH HOUSTON DISTRICT**  
**SCHEDULE OF EXPENDITURES**  
**PLANNING, OPERATIONS AND INFRASTRUCTURE**  
**Month and Year Ended October 31, 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>Capital/Special Projects</u></b>			
Wayfinding design & construct	\$ 17,092	\$ 696,373	\$ 816,000
Livable centers	13,824	267,254	381,000
Public art program		61,825	100,000
GBCC project development		30,000	30,000
<b><u>Departmental Support</u></b>			
Planning/project management	(1,037)	7,943	10,000
<b>Total Expenditures</b>	<b><u>\$ 29,879</u></b>	<b><u>\$ 1,063,395</u></b>	<b><u>\$ 1,337,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES**

### **FIELD SERVICES**

**Month and Year Ended October 31, 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	\$ 4,324	\$ 14,979	\$ 15,000
<b><u>Parks Management</u></b>			
Parks equipment & maintenance	31,932	285,557	142,100
Parks utilities - electricity	588	7,164	10,000
Parks utilities - water	10,941	88,204	100,000
Parks utilities - telephone		3,222	3,500
Supplies	312	3,747	2,500
Pest control	27	861	1,100
Parks maintenance	32,799	197,731	197,838
Janatorial services	800	9,600	9,600
<b><u>Clean and Green</u></b>			
Landscape maintenance	10,490	65,426	65,427
I-45/SHP Interchange Landscape	11,559	59,921	59,921
Intersection trash removal	10,260	59,283	59,284
Highway ROW edge/mow/trash	22,963	114,817	114,817
Irrigation repairs	23,110	47,841	57,000
Special projects	91,383	267,322	187,000
I-45/SHP interchange utilities	(3,803)	37,448	23,000
Graffiti removal	1,530	18,190	17,680
Code Enforcement	5,759	51,683	55,000
Gateway landscape maintenance	5,724	38,427	98,427
Gateway electricity	43	639	6,000
Gateway water	1,635	9,898	20,000
<b><u>TIRZ Maintenance Projects</u></b>			
TIRZ project utilities	4,626	54,874	71,843
TIRZ project maintenance	21,353	136,505	174,600
Drake Park & Wussow Park			86,500
Dylan Park	5,246	57,175	63,363
<b><u>Total Expenditures</u></b>	<b><u>\$ 293,601</u></b>	<b><u>\$ 1,630,514</u></b>	<b><u>\$ 1,641,500</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Year Ended October 31, 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	\$ 8,880	\$ 199,491	\$ 194,000
Security staff	14,823	175,241	174,762
Landscaping maintenance	7,785	37,450	32,712
Irrigation repairs		493	5,000
Litter & trash service	296	3,274	3,990
Janitorial	761	9,129	9,110
Supplies	101	6,699	5,000
Equipment repair			10,000
Electrical	1,029	9,982	15,000
Water	1,082	10,718	12,500
Miscellaneous services	953	10,073	8,251
Improvements/repairs	2,102	35,516	29,675
<b>Total Expenditures</b>	<b><u>\$ 37,812</u></b>	<b><u>\$ 498,066</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Year Ended October 31, 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>Bike Park Operations</u></b>			
Management	\$ 18,800	\$ 178,046	\$ 200,000
Security staff	18,603	218,771	211,380
Landscaping maintenance	10,921	115,819	113,100
Irrigation repair		945	18,000
Litter & trash service	592	6,919	10,000
Janitorial	2,578	30,940	30,940
Supplies	150	17,455	17,500
Equipment repair		13,100	30,000
Electrical	2,717	23,847	30,000
Water	8,300	56,259	50,000
Miscellaneous services	(573)	25,330	24,156
Improvements/repairs	5,787	39,955	14,924
<b>Total Expenditures</b>	<b><u>\$ 67,875</u></b>	<b><u>\$ 727,386</u></b>	<b><u>\$ 750,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Year Ended October 31, 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	\$	\$ 6,534	\$ 15,000
Advertising campaign	5,876	45,265	50,000
Promotional items	2,489	16,016	15,000
<b>Departmental Support</b>			
Project support costs	14,163	49,281	50,000
<b>Communications</b>			
News services		16,777	20,000
Publications/website	17,138	66,127	50,000
<b>Total Expenditures</b>	<b><u>\$ 39,666</u></b>	<b><u>\$ 200,000</u></b>	<b><u>\$ 200,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Year Ended October 31, 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 and Year Ended October 31, 2023**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Expenditures</u></b>			
<b>Direct Expenditures:</b>			
<b>Personnel Services</b>			
Salaries and taxes	\$ 84,859	\$ 1,071,795	\$ 1,146,500
Health benefits	(1,965)	131,736	170,379
Retirement	2,935	36,225	40,340
<b>Purchased and Contracted Services</b>			
Office rent	(63)	159,326	160,100
Telephones	(722)	19,495	17,000
IT and tech support	2,537	54,588	63,000
Assessment and collection fees	14,367	75,916	85,000
Property/Casualty Insurance	7,438	29,482	34,721
Accounting services	1,800	10,800	10,800
Audit fees		20,500	20,500
HR support			5,000
Payroll services	414	5,257	5,500
Bank charges			1,000
Legal	10,587	35,664	35,000
Advocacy: Local/State/Fed		5,000	5,000
<b>Other Operating Expenditures</b>			
Travel and mileage	300	929	1,000
POA maintenance fees		2,083	2,100
<b>Office Administration</b>			
Copy machine	416	4,334	3,660
Postage meter		617	600
Equipment repairs			1,300
Office supplies	2,264	20,967	12,000
Postage and delivery	29	1,854	1,000
Printing and graphics		1,137	1,000
Staff training		2,217	10,000
Meetings	428	14,321	10,000
Furniture and fixtures			10,000
Memberships		14,682	20,000
<b>Total Expenditures</b>	<b><u>\$ 125,624</u></b>	<b><u>\$ 1,718,925</u></b>	<b><u>\$ 1,872,500</u></b>