

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

December 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 December 31, 2023, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and two 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
February 7, 2024

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

December 31, 2023

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 856,533
Temporary investments	3,714,894
Assessments receivable	6,444,464
Accounts receivable	1,282
Prepaid expenditures	
Total Assets	<u>\$ 11,017,173</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 477,516
Deferred revenue	6,444,464
Total Liabilities	<u>6,921,980</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	4,095,193
Total Equity	<u>4,095,193</u>
Total Liabilities and Equity	<u>\$ 11,017,173</u>

NORTH HOUSTON DISTRICT

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

Month and Two Months Ended December 31, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ 783,599	\$ 765,801	\$ 6,404,292
Penalties and interest	(1,053)	3,658	40,000
Interest			1,000
GCP donations			
GBCC donations			5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other		2,120	
Total Revenues	<u>782,546</u>	<u>2,021,579</u>	<u>7,700,292</u>
Expenditures			
Public safety/GSAT	106,761	290,577	1,410,000
Planning, operations & infrastruct	30,257	217,940	1,635,500
Field services	197,615	229,412	1,900,000
Skate Park	42,426	58,516	500,000
Bike Park	72,947	130,029	750,000
Marketing and public affairs	2,751	10,451	250,000
Greenspoint Community Partners			300
Program support services	153,982	422,139	2,067,446
Total Expenditures	<u>606,739</u>	<u>1,359,064</u>	<u>8,513,246</u>
Revenues Over (Under) Expenditures	175,807	662,515	(812,954)
Fund Balance - beginning	<u>3,919,386</u>	<u>3,432,678</u>	<u>3,432,678</u>
Fund Balance - Ending	<u>\$ 4,095,193</u>	<u>\$ 4,095,193</u>	<u>\$ 2,619,724</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Two Months Ended December 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 \$	54,320	\$ 162,960	\$ 654,556
Houston Police Department			
HPD Lease	18,360	72,080	222,000
HPD Bike patrol			90,000
HPD off-duty program	5,146	10,393	68,000
Special Operations			
Private security contract	28,724	34,282	239,000
Community Crime Prevention Projects			
Crime prevention		134	27,444
Safety measures		10,322	104,000
Daily Operations and Maintenance			
Public safety patrol vehicle	211	406	5,000
Total Expenditures	<u>\$ 106,761</u>	<u>\$ 290,577</u>	<u>\$ 1,410,000</u>

NORTH HOUSTON DISTRICT

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

Month and Two Months Ended December 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	\$ 1,000	\$ 72,522	\$ 762,500
Livable centers	29,257	110,418	828,000
GBCB project development		35,000	35,000
<u>Departmental Support</u>			
Planning/project management			10,000
Total Expenditures	<u>\$ 30,257</u>	<u>\$ 217,940</u>	<u>\$ 1,635,500</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Two Months Ended December 31, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$	\$ 3,350	\$ 18,000
Parks Management			
Parks equipment & maintenance	76,170	86,188	275,000
Parks utilities - electricity		1,125	10,000
Parks utilities - water	5,736	16,813	100,000
Parks utilities - telephone	432	855	3,750
Supplies	1,084	1,396	4,000
Pest control	54	190	1,400
Parks maintenance	24,150	24,150	221,096
Janatorial services	800	1,600	9,600
Clean and Green			
Landscape maintenance	11,208	11,208	97,282
I-45/SHP Interchange Landscape	4,820	4,820	61,062
Intersection trash removal	10,568	10,568	61,719
Highway ROW edge/mow/trash	11,826	11,826	118,262
Irrigation repairs	7,993	14,061	65,000
Special projects	11,924	(9,319)	290,000
I-45/SHP interchange utilities	709	3,561	45,000
Graffiti removal	2,040	3,400	19,800
Code Enforcement	5,098	8,597	79,920
Gateway landscape maintenance	4,967	4,967	75,136
Gateway electricity	14	55	3,000
Gateway water	1,878	3,201	20,000
TIRZ Maintenance Projects			
TIRZ project utilities	2,751	7,393	69,209
TIRZ project maintenance	7,999	8,760	186,000
Dylan Park	5,394	10,647	65,764
Total Expenditures	\$ 197,615	\$ 229,412	\$ 1,900,000

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Two Months Ended December 31, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 7,141	\$ 15,806	\$ 164,825
Security staff	28,903	28,903	183,500
Landscaping maintenance	2,808	5,534	33,694
Irrigation repairs	296	296	5,000
Litter & trash service		304	4,000
Janitorial	760	1,521	9,200
Supplies		644	8,500
Equipment repair			10,000
Electrical		1,092	10,000
Water	150	1,397	15,000
Miscellaneous services	1,910	2,561	15,000
Improvements/repairs	458	458	41,281
Total Expenditures	<u>\$ 42,426</u>	<u>\$ 58,516</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Two Months Ended December 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	\$ 20,592	\$ 51,577	\$ 217,383
Security staff	31,293	31,293	205,000
Landscaping maintenance	9,708	19,133	116,496
Irrigation repair	550	550	6,181
Litter & trash service	575	1,172	7,000
Janitorial	2,579	5,157	30,940
Supplies	1,608	2,681	15,000
Equipment repair			30,000
Electrical		2,782	17,000
Water		5,019	57,000
Miscellaneous services	1,497	4,031	28,000
Improvements/repairs	4,545	6,634	20,000
<u>Total Expenditures</u>	<u>\$ 72,947</u>	<u>\$ 130,029</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES MARKETING AND PUBLIC AFFAIRS

Month and Two Months Ended December 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	\$	\$	\$ 15,000
Advertising campaign	195	319	30,000
Promotional items	175	175	15,000
Departmental Support			
Project support costs		302	50,000
Communications			
News services	196	6,969	20,000
Publications/website	2,185	2,686	120,000
Total Expenditures	<u>\$ 2,751</u>	<u>\$ 10,451</u>	<u>\$ 250,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Two Months Ended December 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 Two Months Ended December 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	\$ 84,974	\$ 258,889	\$ 1,258,090
Health benefits	13,393	43,804	195,155
Retirement	2,960	9,272	46,201
Purchased and Contracted Services			
Office rent	13,420	26,841	160,100
Telephones	1,639	3,278	22,000
IT and tech support	8,568	30,406	56,000
Assessment and collection fees	13,410	13,410	85,000
Property/Casualty Insurance			30,000
Accounting services		900	10,800
Audit fees			21,500
HR support			5,000
Payroll services	402	818	5,500
Bank charges			1,000
Legal	4,650	4,759	35,000
Advocacy: Local/State/Fed			5,000
Other Operating Expenditures			
Travel and mileage		29	31,000
POA maintenance fees	1,042	3,932	3,900
Office Administration			
Copy machine	442	940	8,800
Postage meter	141	141	900
Equipment repairs			1,000
Office supplies	3,966	6,467	20,000
Postage and delivery		126	1,500
Printing and graphics			1,000
Staff training	200	200	10,000
Meetings	2,575	4,065	18,000
Furniture and fixtures			15,000
Memberships	2,200	13,862	20,000
Total Expenditures	<u>\$ 153,982</u>	<u>\$ 422,139</u>	<u>\$ 2,067,446</u>