

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

January 31, 2024

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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 January 31, 2024, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and three 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.

Sugar Land, Texas
March 6, 2024

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

January 31, 2024

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 114,112
Temporary investments	9,365,390
Assessments receivable	815,800
Accounts receivable	2,702
Prepaid expenditures	
Total Assets	<u>\$ 10,298,004</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 218,521
Deferred revenue	815,800
Total Liabilities	<u>1,034,321</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>9,263,683</u>
Total Equity	<u>9,263,683</u>
Total Liabilities and Equity	<u>\$ 10,298,004</u>

NORTH HOUSTON DISTRICT

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

Month and Three Months Ended January 31, 2024

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ 5,616,994	\$ 6,382,795	\$ 6,404,292
Penalties and interest	7,933	11,591	40,000
Interest	647	647	1,000
GCP donations			
GBCC donations			5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other	125,000	127,120	
Total Revenues	5,750,574	7,772,153	7,700,292
<u>Expenditures</u>			
Public safety/GSAT	159,361	449,938	1,410,000
Planning, operations & infrastruct	47,535	265,475	1,635,500
Field services	87,214	316,626	1,900,000
Skate Park	37,078	95,594	500,000
Bike Park	72,529	202,558	750,000
Marketing and public affairs	22,304	32,755	250,000
Greenspoint Community Partners			300
Program support services	156,063	578,202	2,067,446
Total Expenditures	582,084	1,941,148	8,513,246
Revenues Over (Under) Expenditures	5,168,490	5,831,005	(812,954)
Fund Balance - beginning	4,095,193	3,432,678	3,432,678
Fund Balance - Ending	\$ 9,263,683	\$ 9,263,683	\$ 2,619,724

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Three Months Ended January 31, 2024

	<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 \$	108,640	\$ 271,600	\$ 654,556
Houston Police Department			
HPD Lease	18,360	90,440	222,000
HPD Bike patrol			90,000
HPD off-duty program	2,106	12,499	68,000
Special Operations			
Private security contract	20,032	54,314	239,000
Community Crime Prevention Projects			
Crime prevention		134	27,444
Safety measures	10,139	20,461	104,000
Daily Operations and Maintenance			
Public safety patrol vehicle	84	490	5,000
Total Expenditures	<u>\$ 159,361</u>	<u>\$ 449,938</u>	<u>\$ 1,410,000</u>

NORTH HOUSTON DISTRICT

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

Month and Three Months Ended January 31, 2024

	<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	\$ 550	\$ 73,072	\$ 762,500
Livable centers	46,985	157,403	828,000
GBCC project development		35,000	35,000
<u>Departmental Support</u>			
Planning/project management			10,000
Total Expenditures	<u>\$ 47,535</u>	<u>\$ 265,475</u>	<u>\$ 1,635,500</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Three Months Ended January 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$ 3,350	\$ 6,700	\$ 18,000
Parks Management			
Parks equipment & maintenance	8,190	94,378	275,000
Parks utilities - electricity	2,716	3,841	10,000
Parks utilities - water	2,376	19,189	100,000
Parks utilities - telephone	301	1,156	3,750
Supplies	400	1,796	4,000
Pest control	27	217	1,400
Parks maintenance	12,423	36,573	221,096
Janatorial services	800	2,400	9,600
Clean and Green			
Landscape maintenance	5,604	16,812	97,282
I-45/SHP Interchange Landscape	2,409	7,229	61,062
Intersection trash removal	4,697	15,265	61,719
Highway ROW edge/mow/trash	5,913	17,739	118,262
Irrigation repairs	(1,420)	12,641	65,000
Special projects	4,554	(4,765)	290,000
I-45/SHP interchange utilities	686	4,247	45,000
Graffiti removal	1,493	4,893	19,800
Code Enforcement	6,773	15,370	79,920
Gateway landscape maintenance	2,484	7,451	75,136
Gateway electricity	56	111	3,000
Gateway water	106	3,307	20,000
TIRZ Maintenance Projects			
TIRZ project utilities	4,432	11,825	69,209
TIRZ project maintenance	12,620	21,380	186,000
Dylan Park	6,224	16,871	65,764
Total Expenditures	\$ 87,214	\$ 316,626	\$ 1,900,000

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Three Months Ended January 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 7,710	\$ 23,516	\$ 164,825
Security staff	15,252	44,155	183,500
Landscaping maintenance	2,808	8,342	33,694
Irrigation repairs		296	5,000
Litter & trash service	366	670	4,000
Janitorial	761	2,282	9,200
Supplies	937	1,581	8,500
Equipment repair			10,000
Electrical	2,038	3,130	10,000
Water	3,809	5,206	15,000
Miscellaneous services	883	3,444	15,000
Improvements/repairs	2,514	2,972	41,281
Total Expenditures	<u>\$ 37,078</u>	<u>\$ 95,594</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Three Months Ended January 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Bike Park Operations</u>			
Management	\$ 22,309	\$ 73,886	\$ 217,383
Security staff	17,220	48,513	205,000
Landscaping maintenance	9,708	28,841	116,496
Irrigation repair		550	6,181
Litter & trash service	575	1,747	7,000
Janitorial	2,578	7,735	30,940
Supplies	1,824	4,505	15,000
Equipment repair			30,000
Electrical	5,574	8,356	17,000
Water	3,000	8,019	57,000
Miscellaneous services	2,343	6,374	28,000
Improvements/repairs	7,398	14,032	20,000
Total Expenditures	<u>\$ 72,529</u>	<u>\$ 202,558</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Three Months Ended January 31, 2024

	<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	500	819	30,000
Promotional items	(88)	87	15,000
Departmental Support			
Project support costs	424	726	50,000
Communications			
News services	8,843	15,812	20,000
Publications/website	12,625	15,311	120,000
Total Expenditures	<u>\$ 22,304</u>	<u>\$ 32,755</u>	<u>\$ 250,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Three Months Ended January 31, 2024

	<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 Three Months Ended January 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 87,786	\$ 346,675	\$ 1,258,090
Health benefits	13,680	57,484	195,155
Retirement	5,997	15,269	46,201
Purchased and Contracted Services			
Office rent	13,493	40,334	160,100
Telephones	1,834	5,112	22,000
IT and tech support	1,431	31,837	56,000
Assessment and collection fees	14,603	28,013	85,000
Property/Casualty Insurance	8,735	8,735	30,000
Accounting services	1,800	2,700	10,800
Audit fees			21,500
HR support			5,000
Payroll services	410	1,228	5,500
Bank charges			1,000
Legal	2,506	7,265	35,000
Advocacy: Local/State/Fed			5,000
Other Operating Expenditures			
Travel and mileage	60	89	31,000
POA maintenance fees		3,932	3,900
Office Administration			
Copy machine	821	1,761	8,800
Postage meter		141	900
Equipment repairs			1,000
Office supplies	1,203	7,670	20,000
Postage and delivery	528	654	1,500
Printing and graphics			1,000
Staff training	65	265	10,000
Meetings	1,111	5,176	18,000
Furniture and fixtures			15,000
Memberships		13,862	20,000
Total Expenditures	<u>\$ 156,063</u>	<u>\$ 578,202</u>	<u>\$ 2,067,446</u>