

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

August 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 August 31, 2024, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and ten 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
October 2, 2024

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

August 31, 2024

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 76,104
Temporary investments	4,628,903
Assessments receivable	366,770
Accounts receivable	3,545
Prepaid expenditures	
Total Assets	<u>\$ 5,075,322</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 255,627
Deferred revenue	366,770
Total Liabilities	<u>622,397</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	4,452,925
Total Equity	<u>4,452,925</u>
Total Liabilities and Equity	<u>\$ 5,075,322</u>

NORTH HOUSTON DISTRICT

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

Month and Ten Months Ended August 31, 2024

	Current Month	Year to Date	Annual Budget
<u>Revenues</u>			
Assessments	\$ (26,463)	\$ 6,477,717	\$ 6,404,292
Penalties and interest	3,218	60,841	40,000
Interest	10,957	109,251	1,000
GCP donations			
GBCC donations	899	2,583	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other		127,120	
Total Revenues	(11,389)	8,027,512	7,700,292
<u>Expenditures</u>			
Public safety/GSAT	159,975	1,216,398	1,410,000
Planning, operations & infrastruct	122,747	1,373,559	1,730,500
Field services	207,184	1,612,246	1,900,000
Skate Park	41,814	392,569	636,809
Bike Park	61,989	655,268	797,917
Marketing and public affairs	14,456	155,158	250,000
Greenspoint Community Partners			300
Program support services	132,412	1,602,067	2,067,446
Total Expenditures	740,577	7,007,265	8,792,972
Revenues Over (Under) Expenditures	(751,966)	1,020,247	(1,092,680)
Fund Balance - beginning	5,204,891	3,432,678	3,432,678
Fund Balance - Ending	\$ 4,452,925	\$ 4,452,925	\$ 2,339,998

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Ten Months Ended August 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 \$	111,347	\$ 654,547	\$ 654,556
Houston Police Department			
HPD Lease	18,360	218,960	222,000
HPD Bike patrol		27,139	90,000
HPD off-duty program	5,844	34,352	68,000
Special Operations			
Private security contract	19,069	184,179	239,000
Community Crime Prevention Projects			
Crime prevention	566	18,563	27,444
Safety measures	4,789	73,400	104,000
Daily Operations and Maintenance			
Public safety patrol vehicle		5,258	5,000
Total Expenditures	<u>\$ 159,975</u>	<u>\$ 1,216,398</u>	<u>\$ 1,410,000</u>

NORTH HOUSTON DISTRICT

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

Month and Ten Months Ended August 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	\$ 1,647	\$ 589,068	\$ 762,500
Livable centers	121,100	749,143	923,000
GBCC project development		35,000	35,000
<u>Departmental Support</u>			
Planning/project management		348	10,000
Total Expenditures	<u>\$ 122,747</u>	<u>\$ 1,373,559</u>	<u>\$ 1,730,500</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Ten Months Ended August 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Wayfinding</u>			
Identity signage maintenance	\$ 3,545	\$ 14,970	\$ 18,000
<u>Parks Management</u>			
Parks equipment & maintenance	23,558	318,592	275,000
Parks utilities - electricity	1,146	8,558	10,000
Parks utilities - water	17,857	72,549	100,000
Parks utilities - telephone	274	3,265	3,750
Supplies	290	6,358	4,000
Pest control	145	808	1,400
Parks maintenance	20,675	180,479	221,096
Janatorial services	800	8,000	9,600
<u>Clean and Green</u>			
Landscape maintenance	10,669	80,814	97,282
I-45/SHP Interchange Landscape	4,597	47,626	61,062
Intersection trash removal	4,697	50,493	61,719
Highway ROW edge/mow/trash	11,826	94,609	118,262
Irrigation repairs	10,186	71,653	65,000
Special projects	43,520	257,410	290,000
I-45/SHP interchange utilities	6,076	21,472	45,000
Graffiti removal	1,867	16,093	19,800
Code Enforcement	5,936	56,215	79,920
Gateway landscape maintenance	4,564	55,724	75,136
Gateway electricity	492	803	3,000
Gateway water	1,229	9,591	20,000
<u>TIRZ Maintenance Projects</u>			
TIRZ project utilities	7,776	40,306	69,209
TIRZ project maintenance	19,996	137,688	186,000
Dylan Park	5,463	58,170	65,764
<u>Total Expenditures</u>	<u>\$ 207,184</u>	<u>\$ 1,612,246</u>	<u>\$ 1,900,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES SKATE PARK

Month and Ten Months Ended August 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 17,288	\$ 116,160	\$ 164,825
Security staff	15,273	134,191	183,500
Landscaping maintenance	2,807	42,756	33,694
Irrigation repairs		750	5,000
Litter & trash service	367	3,244	4,000
Janitorial	761	7,607	9,200
Supplies	802	5,654	8,500
Equipment repair		24,733	25,000
Electrical	1,760	9,283	10,000
Water	1,628	14,420	15,000
Miscellaneous services	890	9,273	15,000
Improvements/repairs	238	24,498	41,281
Maintenance reserve			121,809
Total Expenditures	<u>\$ 41,814</u>	<u>\$ 392,569</u>	<u>\$ 636,809</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES BIKE PARK

Month and Ten Months Ended August 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Bike Park Operations			
Management	\$ 15,678	\$ 206,165	\$ 217,383
Security staff	17,548	167,926	205,000
Landscaping maintenance	9,708	96,797	116,496
Irrigation repair		1,383	6,181
Litter & trash service	684	6,863	7,000
Janitorial	2,578	25,783	30,940
Supplies	840	14,240	15,000
Equipment repair		15,427	30,000
Electrical	5,896	27,445	17,000
Water	5,135	26,334	57,000
Miscellaneous services	2,053	22,215	28,000
Improvements/repairs	1,869	44,690	20,000
Maintenance reserve			47,917
Total Expenditures	<u>\$ 61,989</u>	<u>\$ 655,268</u>	<u>\$ 797,917</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Ten Months Ended August 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	\$ 6,750	\$ 9,750	\$ 15,000
Advertising campaign	3	1,103	30,000
Promotional items		10,993	15,000
Departmental Support			
Project support costs	5,800	48,383	50,000
Communications			
News services	750	18,681	20,000
Publications/website	1,153	66,248	120,000
Total Expenditures	<u>\$ 14,456</u>	<u>\$ 155,158</u>	<u>\$ 250,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Ten Months Ended August 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 Ten Months Ended August 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	\$ 85,359	\$ 967,721	\$ 1,258,090
Health benefits	13,468	151,632	195,155
Retirement	6,920	44,530	46,201
Purchased and Contracted Services			
Office rent	424	119,078	160,100
Telephones	2,674	19,093	22,000
IT and tech support	3,929	68,408	56,000
Assessment and collection fees	27,520	55,533	85,000
Property/Casualty Insurance		27,046	30,000
Accounting services	900	9,000	10,800
Audit fees		21,525	21,500
HR support			5,000
Payroll services	423	4,527	5,500
Bank charges		3,517	1,000
Legal	(26,495)	16,599	35,000
Advocacy: Local/State/Fed			5,000
Other Operating Expenditures			
Travel and mileage	32	603	31,000
POA maintenance fees		3,932	3,900
Office Administration			
Copy machine	485	8,164	8,800
Postage meter		434	900
Equipment repairs			1,000
Office supplies	869	11,707	20,000
Postage and delivery	(1)	1,224	1,500
Printing and graphics		1,999	1,000
Staff training	1,371	6,907	10,000
Meetings	436	11,314	18,000
Furniture and fixtures	13,998	32,462	15,000
Memberships	100	15,112	20,000
Total Expenditures	<u>\$ 132,412</u>	<u>\$ 1,602,067</u>	<u>\$ 2,067,446</u>