

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

July 31, 2024

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Certified Public Accountants

8410 Highway 90A, Suite 150 | Sugar Land, Texas 77478

main: 346-772-2860 | fax: 346-772-2853

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 July 31, 2024, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and nine 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
September 4, 2024

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

July 31, 2024

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 123,790
Temporary investments	5,531,582
Assessments receivable	382,644
Accounts receivable	10,620
Prepaid expenditures	
Total Assets	<u><u>\$ 6,048,636</u></u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 461,101
Deferred revenue	382,644
Total Liabilities	<u><u>843,745</u></u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	5,204,891
Total Equity	<u><u>5,204,891</u></u>
Total Liabilities and Equity	<u><u>\$ 6,048,636</u></u>

NORTH HOUSTON DISTRICT

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

Month and Nine Months Ended July 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (99,399)	\$ 6,504,180	\$ 6,404,292
Penalties and interest	1,609	57,623	40,000
Interest	14,432	98,294	1,000
GCP donations			
GBCC donations		1,684	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	1,250,000
Other	(2,047)	127,120	
Total Revenues	<u>(85,405)</u>	<u>8,038,901</u>	<u>7,700,292</u>
Expenditures			
Public safety/GSAT	108,555	1,056,423	1,410,000
Planning, operations & infrastruct	262,472	1,250,812	1,730,500
Field services	204,527	1,405,062	1,900,000
Skate Park	51,224	350,755	636,809
Bike Park	65,929	593,279	797,917
Marketing and public affairs	6,080	140,702	250,000
Greenspoint Community Partners			300
Program support services	156,342	1,469,655	2,067,446
Total Expenditures	<u>855,129</u>	<u>6,266,688</u>	<u>8,792,972</u>
Revenues Over (Under) Expenditures	(940,534)	1,772,213	(1,092,680)
Fund Balance - beginning	<u>6,145,425</u>	<u>3,432,678</u>	<u>3,432,678</u>
Fund Balance - Ending	<u>\$ 5,204,891</u>	<u>\$ 5,204,891</u>	<u>\$ 2,339,998</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Nine Months Ended July 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 \$	54,320	\$ 543,200	\$ 654,556
Houston Police Department			
HPD Lease	18,360	200,600	222,000
HPD Bike patrol	7,079	27,139	90,000
HPD off-duty program	2,785	28,508	68,000
Special Operations			
Private security contract	18,630	165,110	239,000
Community Crime Prevention Projects			
Crime prevention	527	17,997	27,444
Safety measures	6,499	68,611	104,000
Daily Operations and Maintenance			
Public safety patrol vehicle	355	5,258	5,000
Total Expenditures	<u>\$ 108,555</u>	<u>\$ 1,056,423</u>	<u>\$ 1,410,000</u>

NORTH HOUSTON DISTRICT

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

Month and Nine Months Ended July 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	\$ 167,252	\$ 587,421	\$ 762,500
Livable centers	95,220	628,043	923,000
GBCC project development		35,000	35,000
<u>Departmental Support</u>			
Planning/project management		348	10,000
<u>Total Expenditures</u>	<u>\$ 262,472</u>	<u>\$ 1,250,812</u>	<u>\$ 1,730,500</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Nine Months Ended July 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Wayfinding			
Identity signage maintenance	\$	\$ 11,425	\$ 18,000
Parks Management			
Parks equipment & maintenance	121,193	295,034	275,000
Parks utilities - electricity	975	7,412	10,000
Parks utilities - water	8,775	54,692	100,000
Parks utilities - telephone	304	2,991	3,750
Supplies	2,272	6,068	4,000
Pest control	28	663	1,400
Parks maintenance	12,312	159,804	221,096
Janatorial services	800	7,200	9,600
Clean and Green			
Landscape maintenance	7,860	70,145	97,282
I-45/SHP Interchange Landscape	2,410	43,029	61,062
Intersection trash removal	4,697	45,796	61,719
Highway ROW edge/mow/trash	11,826	82,783	118,262
Irrigation repairs	1,531	61,467	65,000
Special projects	773	213,890	290,000
I-45/SHP interchange utilities	2,268	15,396	45,000
Graffiti removal	1,120	14,226	19,800
Code Enforcement	6,254	50,279	79,920
Gateway landscape maintenance	2,484	51,160	75,136
Gateway electricity	40	311	3,000
Gateway water	1,066	8,362	20,000
TIRZ Maintenance Projects			
TIRZ project utilities	3,703	32,530	69,209
TIRZ project maintenance	6,372	117,692	186,000
Dylan Park	5,464	52,707	65,764
Total Expenditures	<u>\$ 204,527</u>	<u>\$ 1,405,062</u>	<u>\$ 1,900,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Nine Months Ended July 31, 2024

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 17,820	\$ 98,872	\$ 164,825
Security staff	15,252	118,918	183,500
Landscaping maintenance	2,808	39,949	33,694
Irrigation repairs		750	5,000
Litter & trash service	366	2,877	4,000
Janitorial	760	6,846	9,200
Supplies	1,718	4,852	8,500
Equipment repair		24,733	25,000
Electrical	1,048	7,523	10,000
Water	2,188	12,792	15,000
Miscellaneous services	1,021	8,383	15,000
Improvements/repairs	8,243	24,260	41,281
Maintenance reserve			121,809
Total Expenditures	<u>\$ 51,224</u>	<u>\$ 350,755</u>	<u>\$ 636,809</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Nine Months Ended July 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	\$ 14,944	\$ 190,487	\$ 217,383
Security staff	17,200	150,378	205,000
Landscaping maintenance	9,708	87,089	116,496
Irrigation repair		1,383	6,181
Litter & trash service	687	6,179	7,000
Janitorial	2,578	23,205	30,940
Supplies	2,131	13,400	15,000
Equipment repair	5,486	15,427	30,000
Electrical	2,878	21,549	17,000
Water	2,521	21,199	57,000
Miscellaneous services	2,093	20,162	28,000
Improvements/repairs	5,703	42,821	20,000
Maintenance reserve			47,917
Total Expenditures	<u>\$ 65,929</u>	<u>\$ 593,279</u>	<u>\$ 797,917</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES MARKETING AND PUBLIC AFFAIRS

Month and Nine Months Ended July 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	\$	\$ 3,000	\$ 15,000
Advertising campaign		1,100	30,000
Promotional items		10,993	15,000
Departmental Support			
Project support costs	5,600	42,583	50,000
Communications			
News services	32	17,931	20,000
Publications/website	448	65,095	120,000
Total Expenditures	<u>\$ 6,080</u>	<u>\$ 140,702</u>	<u>\$ 250,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Nine Months Ended July 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 Nine Months Ended July 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	\$ 87,461	\$ 882,362	\$ 1,258,090
Health benefits	13,413	138,164	195,155
Retirement	4,971	37,610	46,201
Purchased and Contracted Services			
Office rent	13,891	118,654	160,100
Telephones	1,863	16,419	22,000
IT and tech support	6,027	64,479	56,000
Assessment and collection fees		28,013	85,000
Property/Casualty Insurance	8,095	27,046	30,000
Accounting services	900	8,100	10,800
Audit fees		21,525	21,500
HR support			5,000
Payroll services	423	4,104	5,500
Bank charges	850	3,517	1,000
Legal	14,619	43,094	35,000
Advocacy: Local/State/Fed			5,000
Other Operating Expenditures			
Travel and mileage		571	31,000
POA maintenance fees		3,932	3,900
Office Administration			
Copy machine	763	7,679	8,800
Postage meter		434	900
Equipment repairs			1,000
Office supplies	881	10,838	20,000
Postage and delivery		1,225	1,500
Printing and graphics		1,999	1,000
Staff training	64	5,536	10,000
Meetings	1,146	10,878	18,000
Furniture and fixtures	800	18,464	15,000
Memberships	175	15,012	20,000
Total Expenditures	<u>\$ 156,342</u>	<u>\$ 1,469,655</u>	<u>\$ 2,067,446</u>